

Minutes from the February 2022 web-meetings of the Forum for INTOSAI Professional  
Pronouncements (FIPP)

1 / 3 / 8 / 10 February 2022

Due to the pandemic Covid-19 situation, the FIPP Chairmanship has decided to conduct shorter, more frequent web-based FIPP meetings in order to be agile regarding the FIPP's assigned tasks.

**Meeting days**

Tuesday 1 February 2022 - 12:00–16:00 CET  
Thursday 3 February 2022 - 13:00–16:00 CET  
Tuesday 8 February 2022 - 12:00–15:00 CET  
Thursday 10 February 2022 - 12:00–16:00 CET

Agenda Item	Purpose	Record
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**Introduction**

Introduction to the February 2022 web-meetings		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the February meetings was the following:</p> <ul style="list-style-type: none"> <li>• Kick-off of the process for developing the Strategic development plan for IFPP with the three Goal Chairs: CBC, KSC and PSC - see separate minutes from 1 February 2022</li> <li>• Project Proposal / Exposure Draft submitted from Goal Chairs for discussion/approval/appraisal               <ul style="list-style-type: none"> <li>○ Updated project proposal SDP 2.6 GUID 5160</li> <li>○ Guidance on using the work of internal auditors</li> <li>○ Exposure Draft with Explanatory Memorandum SDP 2.11 GUID 5280 Guidance for Public Procurement Audit</li> </ul> </li> <li>• Status of ongoing projects in the SDP 2017-2019 and SDP 2020-2022               <ul style="list-style-type: none"> <li>○ SDP 2.7 GUID 5340 on the Audit of Public-Private Partnership (PPP)</li> <li>○ GUID XXX - guidance for implementation of INTOSAI P-50/ Draft Guidance Pronouncement (GUID) applicable to the jurisdictional or contentious activities of the Supreme Audit Institutions</li> <li>○ New ISSAIs on quality management of SAIs (Revision of ISSAI 140)</li> </ul> </li> <li>• Additional FIPP information / practicalities</li> </ul>
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**Kick-off - Process for developing the Strategic development plan for IFPP with the three Goal Chairs: CBC, KSC and PSC - see separate minutes from 1 February 2022**

		Link to separate minutes
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**Project Proposal / Exposure Draft submitted from Goal Chair for discussion/approval/appraisal**

<p>Updated project proposal SDP 2.6 GUID 5160 Guidance on using the work of internal auditors</p>	<p>Discussion / Appraisal / Approval and vote  Appraisal against criteria using the appraisal document.</p>	<p>The revised updated project proposal was discussed on 3 February and 10 February Present in the first session were representative(s) from the PSC Secr. and representatives from the project group. Present in the last session were representatives from the KSC Secr and the PSC Secr.</p> <p>The project had undergone a series of discussions within the PSC between the PSC Chairmanship, the Internal Control Subcommittee (ICS), the Compliance Subcommittee (CAS), Financial Audit and Accounting Subcommittee (FAAS) and the Performance Subcommittee (PAS) regarding the content and direction of the project. The TSF was involved to assess the situation. As a result of the feedback after the discussions and analysis of the content of the project the project group and PSC came to a decision to revise the project and rather give the project a scope of a higher level with a more general content for the proposed GUID. The PSC has also decided that the project would be classified as a ‘consultation project’<sup>1</sup> which means that the project lead is the actual (sole) drafter responsible for the content, while specialised bodies are consultants (reviewers).</p> <p>The FIPP had prior to the February meeting carried out a written appraisal of the updated revised project proposal.</p> <p>FIPP had a preliminary discussion of the comments to the appraisals to identify key questions to ask the project group at the meeting.</p> <p>The project group gave a presentation of the general view of the way forward for the project based on the revised project proposal and outline distributed to FIPP, and the project group gave their answers to the key questions from FIPP.</p> <p>FIPP discussed the revised project proposal, outline and the presentation from the project group. The PSC Secr. were invited to participate in the discussion and to present their view. FIPP concluded that there are still issues to be solved to ensure that the project fully addresses the needs of auditors and closes the existing gaps to the extent possible. FIPP chair/vice chair will contact the PSC secretariat as a preparation for the April meeting where a final vote is expected to take place.</p>
<p>Exposure Draft with Explanatory Memorandum SDP 2.11 GUID 5280 Guidance for Public Procurement</p>	<p>Discussion / Appraisal / Approval and vote  Approval against criteria using the</p>	<p>The Exposure draft with Explanatory Memorandum was discussed on 8 February and 10 February. Present in both sessions were representatives from the KSC Secr and the PSC Secr.</p> <p>The draft had been consolidated with the inputs from the</p>

<sup>1</sup> “Working together effectively within the PSC to achieve success in cross-cutting SDP projects”, PSC Paper, August 2021.

<p>Audit</p>	<p>appraisal document.</p>	<p>Compliance and Performance Subcommittees (CAS and PAS) and a review carried out by the Technical Support Function (TSF) in order to ensure the consistency of the drafting throughout the document. Furthermore, FIPP had given a preliminary feedback to the draft based on the criteria and drafting conventions in December 2021 via the FIPP LO/FIPP Chair.</p> <p>FIPP’s members had carried out a written appraisal of the updated exposure draft and explanatory memorandum prior to the February meeting.</p> <p>FIPP discussed the exposure draft and the explanatory memorandum and carried out minor amendments during the session based on the appraisals made.</p> <p>FIPP carried out a vote on conditional approval of the revised exposure draft and explanatory memorandum.</p> <p>The result of the vote was a conditional approval of the revised exposure draft and explanatory memorandum by 14 votes for (2 FIPP member was absent). According to Due process, an approval by FIPP requires 2/3 of the votes. Hence the Exposure Draft with Explanatory Memorandum SDP 2.11 GUID 5280 Guidance for Public Procurement Audit was conditionally approved by FIPP.</p> <p>The result will be communicated to the Goal Chair (KSC) and the project group.</p> <p>If the exposure draft and explanatory memorandum with the changes proposed by FIPP are accepted by the KSC and the project group, the GUID 5280 is ready to be published for exposure to the INTOSAI Community and external stakeholders. Furthermore, FIPP recommend that a language check of the document is carried out in parallel to the exposure period. The changes resulting from the language check should be documented in a separate document when the endorsement version is distributed for a final approval to FIPP after the exposure period.</p>
<p><b>Status ongoing projects in the SDP 2017-2019 and SDP 2020-2022</b></p>		
<p>SDP 2.7 GUID 5340 on the Audit of Public-Private Partnership (PPP)</p>	<p>Status-update from the project Liaison Officer and PSC Secr on behalf of the TSF</p>	<p>FIPP concluded after its September meeting 2021 that the draft was not yet ready for an approval and forwarded a key issues paper to the KSC and WG, and invited the WG to consult with the FIPP Liaison Officer and Shadow Liaison Officer in order to receive further guidance on the project.</p> <p>The key issues identified by FIPP have been taken down partially with assistance from the Technical Support Function (TSF).The TSF has proposed to move content into an appendix hence shortening the GUID substantially.</p> <p>Furthermore, the FIPP has identified a need for additional members to support to the drafting of the document and the KSC</p>

		<p>/ SAI India has offered to support this need and will reach out to the WG and considers nominating a person to participate in the WG from their SAI.</p> <p>The KSC will distribute a draft to consideration in FIPP in a timely manner.</p>
<p>GUID XXX - guidance for implementation of INTOSAI P-50/ Draft Guidance Pronouncement (GUID) applicable to the jurisdictional or contentious activities of the Supreme Audit Institutions</p>	<p>Status update from the project Liaison Officer</p>	<p>The Shadow Liaison Officer informed of the status on the project after the FIPP feedback from the December 2021 meeting. The WG has had a meeting with the FIPP LO, FIPP Shadow and FIPP Chair/Secr. in January 2022 where the FIPP feedback with and the possible next steps of the project was discussed. The WG has reviewed the possible solutions presented by FIPP, and decided that the most feasible solution will be to present the material in the format of GUID(s).</p> <p>The FIPP LO/FIPP LO Shadow has advised the WG based on their feedback to make an analysis with two options:</p> <ul style="list-style-type: none"> <li>• <b>Option 1:</b> A division of the material into two GUIDs; one on subject matter (i.e., communicating to auditors) and one on an organizational level (i.e., communicating to the SAI's management).</li> <li>• <b>Option 2:</b> To create one GUID either on subject matter or on organizational level, depending on the needs assessment, and depending on what type will best fit the material the WG has already produced in relation to the best practices gathered through questionnaires, including any other guidance the WG would like to see included in the document.</li> </ul> <p>To facilitate the decision on which of the options would be preferable, FIPP advise that the WG could start by analysing the individual paragraphs of the text and place them in a table in the categories they belong in according to the classification principles of the IFPP. Next step could then be for the WG to identify pros and cons regarding placement and possible classifications. Once the WG decides which of the options is preferable, the project proposal should be updated to reflect the new structure and submitted to FIPP.</p> <p>The work done by the WG in preparing the previous draft has involved a thorough analysis, which along with the document already written, should be helpful in deciding which of the two options presented above should be pursued for this project.</p>
<p>New ISSAIs on quality management of SAIs (Revision of ISSAI 140)</p>	<p>Status-update from the PSC Secr and the appointed project lead</p>	<p>The PSC Secr and the appointed project lead presented a preliminary milestone plan for the project.</p> <p>For the first half of 2022, the plan is to appoint the members of the project group and to produce a draft project proposal and outline to be presented for discussion in FIPP in June 2022. The members will be drafted from the PSC Subcommittees.</p> <p>FIPP Chair welcomed the project lead and informed that a FIPP Liaison Officer will be appointed to the project shortly. The FIPP Vice-Chair also invited the project lead to seek the guidance from</p>

		FIPP during the project, as the project concerns a key document in the IFPP that the FIPP is keenly interested in.
<b>Information from FIPP Chair</b>		
FIPP information	Information	<p><u>FIPP-meetings 2022 - second half of 2022 (FIPP Chair)</u></p> <p>Due to the Covid-19 situation and because the SDP-process is not yet fully planned, no meeting dates have yet been set for the second half of 2022. FIPP Chair will inform by email of a number of suggested dates shortly.</p> <p>An in-person meeting may be a possible scenario to be planned for late August / early September in connection with a joint seminar with Goal Chairs, working groups and sub committees where the agenda will be the SDP-process. This meeting would be followed by a series of web-meetings in late November / early December if possible.</p>
<b>Concluding the meeting</b>		
Summary of key decisions in the minutes		As recorded in these minutes.

## Annex 1 – Participants in each of the FIPP web-meetings

### **1 February 2022**

See separate minutes

### **3 February 2022**

#### **FIPP members present at the web-meeting**

Åse-Kristin Hemsén (Chair)

Kristoffer Blegvad (Vice-Chair)

Alexandra Popovic

Beryl Davis

Chandra Bhandari

Einar Gørrissen

Gerhard Ross

Jane Meade

Josephine Mukomba

Karen Belteton Mohr

Lissa Lamarche left 15:00

Mahmood Mahmood

Marita Salgrave

Prachi Pandey

Toma Donchev

#### **FIPP members absent at the web-meeting**

Aicha Benbelhassen

#### **PSC Observers**

Anahi Maranhao Barreto Pereira

Paula Dutra

Geoffrey Simpson present from 13:30

#### **FIPP Technical Assistants**

Chatterjee Shourjo

Edmond Shoko

Frederikke Lillehaug

Rasmus Hyll Bruun

#### **Project group SDP 2.6 GUID 5160 Consolidated and Improved Guidance on Reliance on the Work of Internal Auditors**

##### **14:00-15:00**

Paweł Banaś

Kamila Żyndul

## 8 February 2022

### FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Alexandra Popovic  
Beryl Davis  
Chandra Bhandari  
Einar Gørrissen present from 12:30  
Gerhard Ross absent 14:00-14:45  
Josephine Mukomba  
Karen Belteton Mohr  
Lissa Lamarche  
Mahmood Mahmood  
Marita Salgrave  
Prachi Pandey  
Toma Donchev

### FIPP members absent at the web-meeting

Aicha Benbelhassen  
Jane Meade

### PSC Observers

Anahi Maranhao Barreto Pereira  
Paula Dutra present from 13:00  
Raisa Maarit Paaulina Ojala  
Alan Findlay  
Geoffrey Simpson present from 13:00

### KSC Observers

Atanu Das

### FIPP Technical Assistants

Chatterjee Shourjo  
Edmond Shoko  
Frederikke Lillehaug  
Pawan Pumar Konda  
Rasmus Hyll Bruun

## 10 February 2022

### FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Alexandra Popovic  
Beryl Davis  
Chandra Bhandari  
Einar Gørrissen present from 12:30  
Gerhard Ross present from 13:00  
Josephine Mukomba left 15:00  
Karen Belteton Mohr  
Lissa Lamarche  
Mahmood Mahmood

Marita Salgrave  
Prachi Pandey  
Toma Donchev

**FIPP members absent at the web-meeting**

Aicha Benbelhassen  
Jane Meade

**PSC Observers**

Anahi Maranhao Barreto Pereira  
Paula Dutra  
Raisa Maarit Paaulina Ojala  
Alan Findlay  
Geoffrey Simpson

**KSC Observers**

Atanu Das

**FIPP Technical Assistants**

Chatterjee Shourjo  
Edmond Shoko  
Frederikke Lillehaug  
Pawan Pumar Konda  
Rasmus Hyll Bruun

**Project lead - New ISSAIs on quality management of SAIs (Revision of ISSAI 140)**

**14:30-15:00**

Bogna Kuczynska