

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

21 / 26 / 28 April 2022

<p>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.</p>		
<p>Meeting days Thursday 21 April 2022 - 13:00–17:00 CET Tuesday 26 April 2022 - 14:00–16:00 CET Thursday 28 April 2022 - 13:00–15:00 CET</p>		
Agenda Item	Purpose	Record
Introduction		
<p>Introduction to the April 2022 web-meetings</p>		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the April meetings was the following:</p> <ul style="list-style-type: none"> • Kick-off of the process for developing the Strategic development plan for IFPP with the three Goal Chairs: CBC, KSC and PSC – postponed • Project Proposal / Exposure Draft / Endorsement Versions submitted from Goal Chairs for discussion/approval/appraisal <ul style="list-style-type: none"> ○ Endorsement Versions <ul style="list-style-type: none"> ▪ ISSAI 100 Fundamental Principles of Public-Sector Auditing ▪ ISSAI 150 Auditor Competence ▪ GUID 1950 Guidance on the development of competency frameworks for auditors ▪ GUID 1951 Guidance on the development of pathways for professional development of auditors ○ Updated project proposal SDP 2.6 GUID 5160 Guidance on using the work of internal auditors ○ An updated Exposure Draft SDP 2.8 GUID 5101 Guidance on Audit of Security of Information Systems ○ An updated Exposure Draft SDP 2.7 GUID 5340 on the Audit of Public-Private Partnership (PPP) • Additional FIPP information / practicalities
Process for developing the Strategic development plan for IFPP with the three Goal Chairs: CBC, KSC and PSC – postponed to FIPP June meeting		
		<p>The agenda item was according to the approved minutes from the SDP Kick of GCC/FIPP meeting 1 February 2022 to be a continuation on the SDP process for the new SDP 2023-2025 where the GCC/FIPP would discuss the high-level vision and also the link to the PSC project Component 1 results.</p>

		<p>Due to other pressing engagements for the PSC Secr the agenda item was postponed to the FIPP June meeting.</p> <p>The FIPP agenda for this session on the web meetings April 2022 was altered at the meeting. New agenda item was decided to be an internal FIPP discussion to gather FIPP feedback on the two documents distributed by the PSC Secr on Component 1. These documents will be discussed at the planned workshops on the Component 1 with amongst others the Goal Chairs, PSC Subcommittees, the TSF and the IDI.</p>
Project Proposal / Exposure Draft submitted from Goal Chair for discussion/approval/appraisal		
<p>Endorsement Versions</p> <ul style="list-style-type: none"> • ISSAI 100 Fundamental Principles of Public-Sector Auditing • ISSAI 150 Auditor Competence • GUID 1950 Guidance on the development of competency frameworks for auditors • GUID 1951 Guidance on the development of pathways for professional development of auditors 	<p>Approval and vote</p> <p>Appraisal against criteria using the appraisal document.</p>	<p>The endorsement versions were discussed on 21 April. Present at the meeting were representatives from the CBC Secr / project group and representatives from the PSC Secr.</p> <p>FIPP’s members had carried out written appraisals of the four endorsement versions prior to the April meeting.</p> <p>FIPP discussed the endorsement versions based on the criteria of due process for endorsement versions and carried out minor amendments during the session based on the appraisals made.</p> <p>There was an agreement due to the small amount and level of the amendments made that these would be altered after the vote and quality checked by the FIPP prior to the full approval by FIPP.</p> <p>FIPP carried out a vote on (conditional approval) the endorsement versions of ISSAI 100 Fundamental Principles of Public-Sector Auditing, ISSAI 150 Auditor Competence, GUID 1950 Guidance on the development of competency frameworks for auditors, GUID 1951 Guidance on the development of pathways for professional development of auditors.</p> <p>The result of the vote was a conditional approval of the four Endorsement Versions by 13 votes for (3 FIPP members were absent). According to Due process, an approval by FIPP requires 2/3 of the votes. Hence the ISSAI 100 Fundamental Principles of Public-Sector Auditing, ISSAI 150 Auditor Competence, GUID 1950 Guidance on the development of competency frameworks for auditors, GUID 1951 Guidance on the development of pathways for professional development of auditors were conditionally approved by FIPP.</p> <p>Two FIPP members gave their votes directly after the meeting – also in favour.</p> <p>The result will be communicated to the Goal Chair (CBC) / project group and the four endorsement versions will be presented for a final approval at INCOSAI / Governing Board November 2022.</p>

<p>Updated project proposal SDP 2.6 GUID 5160 Guidance on using the work of internal auditors</p>	<p>Discussion / Appraisal / Approval and vote</p> <p>Appraisal against criteria using the appraisal document.</p>	<p>The revised updated project proposal was discussed on 21 April.</p> <p>Present in the session were representatives from the PSC Secr.</p> <p>The revised updated project proposal was first discussed on the FIPP meeting in February where FIPP concluded that the project proposal in hand had several high-risk issues to be addressed by the PSC Secr and the project group prior to FIPPs approval. For more information on the discussion at the FIPP February meeting – see minutes.</p> <p>Between the FIPP February meeting and the present FIPP meeting FIPP Chair and the project LO had given a detailed list of the risks observed to the PSC Secr.</p> <p>The risks on a high level were:</p> <ul style="list-style-type: none"> • The relevance of this GUID <p>The original idea was to fill the gap for CA and PA.</p> <ul style="list-style-type: none"> • What should be the anchor for this GUID? <p>ISSAI 100 para 39 when developing supplementary guideline to support the ISSAIs (as we do not audit the internal audit function) ISSAI 100 «using the work of internal auditors» vs the PP using «cooperation with internal auditors».</p> <ul style="list-style-type: none"> • The outline in relation to the PP <p>The outline focus more on the internal audit function than on how the auditor can cooperate with the internal auditor in an individual audit. This gives the impression that this is a subject matter specific GUID.</p> <ul style="list-style-type: none"> • Is this a GUID for the auditor level or the SAI level <p>At the moment both levels are presented.</p> <p>Representative from the PSC Secr gave an introduction to FIPP at the meeting regarding their ideas for mitigating the risks. They had discussed the key issues with the project that were open for a direct consultation with FIPP and amendments to the project proposal and outline.</p> <p>Considering that risk reducing measures by the PSC are made within the project as well as within the quality assurance process and timeline, however a number of issues has remained unclear, FIPP invites the project group for a further discussion on the updated revised project proposal with outline at the FIPP June meeting.</p> <p>Further - given the extended timespan of the project - FIPP credits the time given to updating the project proposal and the effort the project group have made in this in order to give the best basis in developing a draft that reflects the needs of INTOSAI and is suitable within the IFPP.</p>
---	---	--

<p>An updated Exposure Draft SDP 2.8 GUID 5101 Guidance on Audit of Security of Information Systems</p>	<p>Discussion / Appraisal / Approval and vote</p> <p>Appraisal against criteria using the appraisal document.</p>	<p>The Exposure draft with Explanatory Memorandum was discussed on 28 April. Present in the session were representatives from the KSC Secr and the PSC Secr.</p> <p>The GUID 5101 Guidance on Audit of Security of Information Systems is a complementary document to the overarching GUID 5100 Guidance on Audit of Information Systems. An endorsement version of the GUID 5101 was originally placed for discussion/appraisal/approval on the FIPP June 2019 agenda. FIPP advised then after the criteria of the IFPP due process, that the draft Endorsement Version of GUID 5101 was not ready for approval. The comments from the INTOSAI community indicated that the GUID 5101 seemed to overlap the 5100 and did not at the present stage add any additional value. The endorsement version was redistributed to FIPP after amendments and a gap analysis, and placed on the agenda at the FIPP meeting December 2019. FIPP concluded at the meeting that GUID 5101 should not be forwarded to the INTOSAI Governing Board and advised to reconsider the need for retaining GUID 5101 in IFPP.</p> <p>The draft distributed by the KSC for the FIPP April 2022 meeting is a new Exposure Draft for the GUID 5101 and aims to clarify the overarching role of GUID 5100 for all audits of Information Systems, as well as to narrow the scope of the GUID 5101 indicating areas where the GUID 5101 will not be applicable.</p> <p>FIPP's members had carried out a written appraisal of the updated exposure draft and explanatory memorandum prior to the April meeting.</p> <p>The FIPP LO gave a short presentation on the history of the project and a summary of the appraisals from FIPP.</p> <p>FIPP discussed the updated Exposure Draft and concluded that the draft was not ready for an approval.</p> <p>The FIPP LO will distribute a list of FIPP key issues to the project group to be considered prior to a new consultation with FIPP.</p>
<p>An updated Exposure Draft SDP 2.7 GUID 5340 on the Audit of Public-Private Partnership (PPP)</p>	<p>Discussion / Appraisal / Approval and vote</p> <p>Appraisal against criteria using the appraisal document.</p>	<p>The Exposure draft (with Explanatory Memorandum) was discussed on 28 April. Present in the session were representatives from the KSC Secr and the PSC Secr.</p> <p>The draft had been consolidated with the inputs from the 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 already given a feedback to an earlier draft based on the criteria and drafting conventions in September 2021 via the FIPP Chair directly to the responsible Goal Chair (KSC) as well a detailed feedback via the FIPP LO/SLO to the WG.</p> <p>FIPP's members had carried out a written appraisal of the updated</p>

		<p>exposure draft and explanatory memorandum prior to the April meeting.</p> <p>The FIPP LO gave a presentation on the update of the work on the document.</p> <p>FIPP discussed the exposure draft and found that the feedback given by FIPP and the CAS and PAS as well as the TSF comments regarding the drafting and readability had not been properly addressed. Furthermore FIPP identified significant risks in relation to the quality assurance and competence of the IFPP within the WG in connection to linking the relevant subject matter to the ISSAIs for the present.</p> <p>FIPP acknowledged that the subject matter of Public Private Partnership is important for many SAIs. FIPP recommended regarding the further work on the subject matter and the SDP project to update the GUIDs project proposal to address the risks given regarding the quality assurance routines, timing and composition of the working group as to capacity and resources with the support of the Goal Chair (KSC).</p> <p>FIPP will place the updated project proposal on the FIPP agenda as soon as distributed.</p>
<p>Discussion on the Component 1 documents from the PSC Secr on the Component 1 workshops planned May 2022 - FIPP internal meeting.</p>		
<p>Component 1 Workshop material – 2 documents / factsheets by the PSC Secr</p>	<p>For discussion / gather FIPP official feedback</p>	<p>FIPP discussed the two documents distributed by the PSC Secr. The discussion mainly focused on the pamphlet <i>Setting the bar at the adequate level for requirements</i>. FIPP members agreed that according to the role of FIPP the discussion should mainly focus on the first issue that is concerning the framework. The two remaining questions are related to communication and implementation issues and are outside the scope of FIPP responsibility and experience as an INTOSAI body.</p> <p>FIPP decided that FIPP Chair would ask the PSC Secr to be invited to the planned work shop for the Goal Chairs in order to present the high level feedback from FIPP.</p> <p>According to the role of FIPP in the due process of INTOSAI it is essential that FIPP is updated with regard to the further work and conclusion of the project on the Component 1 after the workshops if there is identified need for an update of the IFPP. A proposal for changes to the IFPP must be drafted and submitted to the INCOSAI / Governing Board by FIPP. – see Chapter 1 in <i>Due process for INTOSAI Framework of Professional Pronouncements</i>.</p>
<p>Information from FIPP Chair</p>		
<p>FIPP information</p>	<p>Information</p>	<p><u>FIPP-in-person meeting September 2022 - (FIPP Chair)</u> There are still some uncertainties regarding the in-person meeting in Copenhagen 5-9 September. This due to possible travel restrictions in SAIs at this moment.</p>

		<p>The FIPP Chair invited all FIPP members to give their feedback to her as soon as possible if they could identify obstacles attending in-person. The difficulties regarding a hybrid meeting (in-person and online) are essential given the many different time zones for FIPP members.</p> <p>The FIPP Secretariat and our Danish hosts are looking at possible solutions and will inform of these as soon as possible.</p> <p><u>Changes in the FIPP Secretariat</u> FIPP Chair thanks long term FIPP Secretariat member Rasmus Hyll Bruun for his engagement and excellent work in FIPP. <i>Rasmus is retiring to live the peaceful life in the countryside after a long and glorious FIPP career ;-)</i></p>
Concluding the meeting		
Summary of key decisions in the minutes		As recorded in these minutes.

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

21 April 2022

FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen absent 13:00-14:30
Alexandra Popovic
Beryl Davis
Einar Gørrissen
Gerhard Ross absent 15:00-16:00
Jane Meade
Josephine Mukomba
Karen Belteton Mohr
Lissa Lamarche present from 15:00
Mahmood Mahmood
Marita Salgrave
Prachi Pandey
Toma Donchev

FIPP members absent at the web-meeting

Chandra Bhandari

PSC Observers

Paula Dutra
Geoffrey Simpson present from 14:30

CBC Observers

Cobus Botes
Jan van Schalkwyk

FIPP Technical Assistants

Chatterjee Shourjo
Frederikke Lillehaug
Rasmus Hyll Bruun

26 April 2022

Internal FIPP meeting - FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Alexandra Popovic
Beryl Davis
Einar Gørrissen
Gerhard Ross
Jane Meade
Josephine Mukomba left 15:15
Karen Belteton Mohr
Lissa Lamarche

Mahmood Mahmood
Marita Salgrave
Prachi Pandey
Toma Donchev

FIPP members absent at the web-meeting

Chandra Bhandari

FIPP Technical Assistants

Chatterjee Shourjo
Edmond Shoko
Frederikke Lillehaug
Pawan Pumar Konda

28 April 2022

FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair) left 14:30
Aicha Benbelhassen
Alexandra Popovic present from 14:15
Beryl Davis
Chandra Bhandari
Einar Gørrissen present from 12:30
Gerhard Ross present from 13:00
Jane Meade
Josephine Mukomba left 15:00
Karen Belteton Mohr
Lissa Lamarche
Mahmood Mahmood
Marita Salgrave present from 13:15, absent 14:15-14:45
Prachi Pandey
Toma Donchev

PSC Observers

Alan Findlay
Anahi Maranhao Barreto Pereira
Raisa Maarit Paaulina Ojala

KSC Observers

KSC Secr

FIPP Technical Assistants

Chatterjee Shourjo
Edmond Shoko
Frederikke Lillehaug
Pawan Pumar Konda