

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

7 / 9 / 14 June 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><b>Meeting days</b>          Tuesday 7 June 2022 - 13:00–16:30 CEST          Thursday 9 June 2022 - 13:00–16:30 CEST          Tuesday 14 June 2022- 13:00–16:30 CEST</p>		
Agenda Item	Purpose	Record
<b>Introduction</b>		
Introduction to the June 2022 web-meetings		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the June meetings was the following:</p> <ul style="list-style-type: none"> <li>• A separate meeting on the process for developing the Strategic development plan for IFPP with the three Goal Chairs: CBC, KSC and PSC</li> <li>• Project Proposal / Exposure Draft / Endorsement Versions submitted from Goal Chairs for discussion/approval/appraisal             <ul style="list-style-type: none"> <li>○ ISSAI 140 project proposal</li> <li>○ Updated project proposal SDP 2.6 GUID 5160 Guidance on using the work of internal auditors</li> </ul> </li> <li>• Classification Principles – suggested updates for INCOSAI/Governing Board 2022</li> <li>• Additional FIPP information / practicalities</li> </ul>
<b>Process for developing the Strategic development plan for IFPP with the three Goal Chairs: CBC, KSC and PSC – See separate minutes</b>		
		Link to <a href="#">minutes</a>
<b>Project Proposal / Exposure Draft submitted from Goal Chair for discussion/approval/appraisal</b>		
ISSAI 140 Quality management for SAIs project proposal	<p>Discussion, approval and vote</p> <p>Appraisal against criteria using the appraisal document.</p>	<p>The project proposal was discussed with the project lead on June 7. Present at the meeting was also a representative from the PSC Secr.</p> <p>FIPP's members had carried out written appraisals of project proposal prior to the June meeting.</p> <p>FIPP Chair gave a presentation of the key issues identified by FIPP based on the appraisals made prior to the June meeting. The issues FIPP gave input to involved amongst other the timing / milestones of the project, the scope, overlaps and format. FIPP discussed the</p>

		<p>project proposal with these key issues in mind with the project lead. The project lead made amendments in the proposal and FIPP decided that the proposal was ready for a vote at the next FIPP meeting session after a review of the amendments done. Further it was decided that FIPP will then receive an early draft of the pronouncement to better give concrete guidance on the key issues identified in the proposal if needed.</p> <p>FIPP carried out a vote on the ISSAI 140 Quality management for SAIs project proposal on June 9.</p> <p>The result of the vote was a conditional approval of project proposal by 11 votes for (5 FIPP members were absent). According to Due process, an approval by FIPP requires 2/3 of the votes. Hence the project proposal for ISSAI 140 was conditionally approved by FIPP.</p> <p>Four FIPP members gave their votes directly after the meeting – also in favour.</p> <p>The result will be communicated to the Goal Chair (PSC) and the ISSAI 140 project group.</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 9 June.</p> <p>Present in the session were representatives from the project group and a representative from the PSC Secr.</p> <p>The revised updated project proposal have also been discussed on the FIPP meetings in <a href="#">February</a> and <a href="#">April</a>.</p> <p>At the FIPP April meeting the conclusion was to invite the project group for a discussion on the risks highlighted by FIPP.</p> <p>The risks on a high level were:</p> <ul style="list-style-type: none"> <li>• The relevance of this GUID. The original idea was to fill the gap for CA and PA.</li> <li>• What should be the anchor for this GUID? 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».</li> <li>• The outline in relation to the PP 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.</li> <li>• Is this a GUID for the auditor level or the SAI level At the moment both levels are presented.</li> </ul>

		<p>FIPP discussed the updated project proposal with the project group representatives with the risks above in mind.</p> <p>A majority of FIPP members saw a value in developing a GUID for the SAI level explaining how a SAI can decide to use the work of internal auditors. Several FIPP members advocated for a GUID supporting the SAI level when the legislation directly expresses an expectation that the SAI cooperate with the IA function and where ISSAI 2610 is not enough/is not applicable. Further FIPP members believe this GUID should be relevant for both SAIs where the legislation requires cooperation as well as for those who do not have such a law/mandate.</p> <p>The project group argued that the GUID should focus on the auditor level as material collected and analysed is related to what is up to the individual auditor to decide in a particular audit. Moving along these lines, FIPP recommended to develop a description of the different modes of cooperation between SAIs and the IA function. ISSAI 2610 should be used when using the IA, even if it is not mandatory to use IA for the auditor. If it is mandatory to use the IA the auditor will need guidance to understand what to do when the IA is not competent/objective etc.</p> <p>FIPP members also highlighted that information already included in the application material to ISSAI 2610 is useful also for PA and CA and is used by several SAIs represented in FIPP in these audit types as well. ISSAI 2610 talks about «using the work» of internal auditor. It is important to find a good «bridge» to ensure this material is reflected in the general GUID for the auditor level. Even for a GUID on the organisational level, the application material to ISSAI 2610 could be useful.</p> <p>FIPP concluded that as the project group believe to have most material for the auditor level, moving in that direction and returning with an updated project proposal and a draft of some of the paragraphs that the GUID should include would at this stage be the most valuable way forward. An updated project proposal with an early draft of some of the contents planned for a GUID could be helpful in order to discuss further and ensure FIPP and ICS are on the same page.</p> <p>In regards to the due process FIPP have already approved two different versions of the Project proposal. Even though FIPP have not approved the changes in the updated project proposal, the project can move on taking into consideration the comments above. FIPP also invited the project group to a further discussion with a smaller group from FIPP if this would be relevant.</p>
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Classification Principles		
Classification Principles – updates- suggested effective from January 2023	For discussion	<p>FIPP vice chair presented a paper/annex 1 regarding an update to the classification principles based on issues on format identified in the work on the ISSAI 150 Auditor Competence.</p> <p>The project on revision of ISSAI 140 Quality management for SAIs was launched in the first half of 2022. Both the ISSAI 150 and ISSAI 140 fall within the category labelled ‘SAI organizational requirements’ (ISSAIs 130-199) within the IFPP. The original versions of the pronouncements in this part of the framework was developed without any drafting conventions. As a result they sent an unclear message leaving to the users to interpret how these documents should be used. As part of the update of ISSAI 150 and as a preparation for the update of ISSAI 140, FIPP have also considered how the format of ISSAIs 130-199 should be from 2023.</p> <p>FIPP discussed the paper/annex1 and were invited to give their inputs in written by the end of the meeting week as well as to give their comments to a cover paper to be presented in connection to the editions. A final cover paper with annex 1 will be distributed to the PSC SC meeting in June (28 June) for approval prior to a final approval by the GB/INCOSAI in November 2022.</p>
Information from the PSC Secr		
Component 1 - Presentation of the results from the Component 1 workshops.	For information /discussion	Postponed to the SDP FIPP/GCC meeting 14 June – see separate <a href="#">minutes</a> in link.
Information from FIPP Chair – FIPP internal meeting		
FIPP information	Information	<p><u>Preparations for the SDP discussion on Tuesday 14 June.</u> FIPP chair informed of the agenda for the meeting and level of preparation expected from the FIPP members.</p> <p><u>Final FIPP approval on the SDP process plan prior to distributing the plan to the PSC SC.</u> Due to some alterations in the meeting dates and participation in the SDP process plan a revised plan had been distributed to the FIPP members for a final approval prior to distributing the plan to the PSC SC. All FIPP members were in favour of the updated plan. The process plan will also be distributed to the GCC for approval prior to the PSC SC.</p> <p><u>FIPP meeting / SDP Joint seminar in September</u> FIPP chair informed of practicalities regarding invitations and meeting arrangements for the FIPP in-person meeting in Copenhagen, Denmark 5-9 September 2022. The SDP Joint seminar will be conducted combined in this FIPP meeting week and is planned for 6-7 September. All GCC will be invited to the in-person meeting.</p>

		<p>FIPP chair also suggested to conduct one more FIPP meeting in 2022 – a web-meeting with 3 sessions in December. 1, 6, 8 December. All FIPP-members present were in favour of the suggested meeting and dates. The meetings are announced on the FIPP web site: <a href="https://www.intosaifipp.org/fipp-meetings/">https://www.intosaifipp.org/fipp-meetings/</a></p> <p><u>Addition to the FIPP Secretariat</u> The FIPP Secretariat are happy to announce that it has a new addition – Mr Miroslav Rosenov Ivanov from SAI Norway. Miroslav will act as the technical assistant for FIPP chair.</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

### **7 June 2022**

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

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

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

Mahmood Mahmood  
Prachi Pandey

#### **PSC Observers**

Alan Findlay

#### **KSC Observers**

Deepak Viswanathan

#### **FIPP Technical Assistants**

Chatterjee Shourjo  
Frederikke Lillehaug  
Miroslav Rosenov Ivanov  
Pawan Pumar Konda

#### **Project group ISSAI 140**

Bogna Kuczynska

### **9 June 2022**

#### **Internal FIPP meeting - 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 13:15  
Gerhard Ross  
Jane Meade  
Josephine Mukomba  
Lissa Lamarche absent 15:00-15:30  
Mahmood Mahmood

Marita Salgrave  
Prachi Pandey left 13:30  
Toma Donchev

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

Aicha Benbelhassen  
Karen Belteton Mohr

**PSC Observers**

Alan Findlay

**FIPP Technical Assistants**

Chatterjee Shourjo  
Frederikke Lillehaug  
Miroslav Rosenov Ivanov  
Pawan Pumar Konda

**Project Group SDP 2.6 GUID 5160**

**Guidance on using the work of internal auditors**

Paweł Banaś  
Kamila Żyndul