

Minutes from the September 2022 meetings of
the Forum for INTOSAI Professional Pronouncements (FIPP)

Meeting days		
<p>Meeting days Monday 5 Sept 2022 - 09:00–17:00 CEST Thursday 8 Sept 2022 - 09:00–17:00 CEST Friday 9 Sept 2022 - 09:00–17:00 CEST</p>		
Agenda Item	Purpose	Record
Introduction		
Introduction to the September 2022 meetings		<p>The FIPP Chair informed about the meetings and the agenda.</p> <p>The agenda for the September meetings was the following:</p> <ul style="list-style-type: none"> • A separate meeting on the process for developing the Strategic development Plan with the Goal Chairs: CBC, KSC, PSC, and PFAC. Find link to these minutes here. • Project Proposal / Exposure Draft / Endorsement Versions submitted from Goal Chairs for discussion/approval/appraisal <ul style="list-style-type: none"> ○ Endorsement version GUID 5280 ○ ISSAI 140 update and discussion ○ GUID xxxx to support the implementation of P 50 update and discussion ○ Updated strategy for the development of a new GUID 5101 Guidance on Audit of Security of Information Systems • FIPP annual report 2021-2022 to the PSC SC for discussion • Side event: presentation with SAI Denmark on Quality management and implementation of ISSAI 140/ISQC-1/ISQCM-1 and 2 in different SAIs • Information from the PSC Secretariat on the new ToR PSC SC • Additional FIPP information / practicalities
Project Proposal / Exposure Draft / Endorsement version submitted from Goal Chair for discussion / appraisal		
Endorsement version GUID 5280 Guidance for Public Procurement Audit	To discuss/appraise/ approve according to FIPP Working Procedures and drafting conventions	<p>The Endorsement version was submitted to FIPP 18 August.</p> <p>FIPP’s members had carried out written appraisals of the document according to due process prior to the meeting.</p> <p>The chair gave a presentation of the key issues raised, based on the appraisals made prior to the meeting. A number of issues were highlighted, amongst others, the low number of respondents, which might be related to the process, and the fact that several comments were accepted but not accommodated in</p>

		<p>the document. There was also some confusion related to different versions of the document. FIPP made some amendments to the draft to solve the identified issues relating to the way comments had been reflected in the text.</p> <p>During FIPP’s discussions there were some questions raised over whether all INTOSAI members have had due opportunities to submit comments during the exposure period and also over whether all substantial comments received during the exposure had been registered and included in the material presented to FIPP. As the relevant goal chair should ensure Governing board that due process has been followed, FIPP leave to the KSC chair to consider if due process has been properly followed in this case.</p> <p>FIPP carried out a vote on the approval of the adjusted GUID 5280 Guidance for Public Procurement Audit on 9 September. Those not present in the meeting were given the opportunity to provide their vote by e-mail.</p> <p>All members voted in favour of the draft including FIPP’s proposed amendments (conditional approval). The result will be communicated to the KSC chair. If the KSC approve the changes made and if the KSC can assure Governing Board that due process have been followed when developing this GUID the endorsement version can be submitted to Governing Board for endorsement.</p>
Process for developing the Strategic development plan for IFPP		
SDP 2023-2025	According to due process FIPP is responsible for the development of a proposal for the planning process. When a draft plan is developed, FIPP present the draft SDP to PSC-SC for their approval before forwarding the plan to the INCOSAI for endorsement.	<p>A preparation to the upcoming Joint Seminar – FIPP internal discussion</p> <p>Link to minutes FIPP discussed the material for the joint seminar and agreed on issues to be raised in the seminar the following two days. Link to minutes from the Joint Seminar will be included later.</p>
Update of the projects in the SDP plan 2017-2019 and the SDP plan 2020-2022 by FIPP LO		
ISSAI 140 Quality management for SAIs, Revised	Update by the FIPP LO following a discussion within FIPP on relevant issues	The FIPP LO gave an update on the status and how the project group so far had addressed the issues raised by FIPP in our June meeting. These issues included amongst other things the structure of the document and alignment to ISSAI 150 and ISQM-1, language and style, and the level of requirements and definitions.

		<p>According to the PSC secretariat, FIPPs decision that the documents should follow the format in ISSAI 150 has made this a larger project than just updating the old ISSAI 140. This has resulted in a delay.</p> <p>FIPP uphold their original position that the new ISSAI 140 is to be in line with ISSAI 150. In addition FIPP concluded that ISQM should be used as a basis, but adapted to public sector audit and that updating ISSAI 140 will require an editorial change to ISSAI 2000.</p> <p>FIPP chair identified a need for an alignment meeting with FIPP Chair/vice, FIPP LO and shadows and the project lead shortly, and most preferably prior to the draft is distributed to the FIPP for appraisal/discussion/approval at the FIPP December meeting. FIPP also identified a possible need for an adjustment of the time schedule of the project. If the ISSAI is to be finally approved by Governing Board November 2023 is the last deadline for an exposure period to start June 2023 at the latest. The highlights from the discussion will be communicated to the ISSAI 140 project group.</p>
<p>GUID xxxx to support the implementation of the INTOSAI P 50/ Guidelines for implementation of INTOSAI P 50</p>	<p>Update by the FIPP LO/Shadow LO</p>	<p>FIPP received a draft document before the project proposal were developed or approved. FIPP have previously given feedback to the first draft of the project proposal in light of the draft GUID. They included where in the IFPP this GUID belong and how that effect the content. Only minor amendments have been incorporated into the draft GUID and the project proposal is still not approved by FIPP.</p> <p>The FIPP LO gave an update on the status and relevant issues that has been identified in the process by the project. The issues included amongst other things the format of the document according to the classification principles, the readability of the document, and the relation between jurisdictional activities and audit practice.</p> <p>FIPP agrees that a GUID is a relevant tool to support implementation of jurisdictional activities. However, the format of the current draft is not in line with the classification principles. Earlier FIPP have informed the project group that the current draft need to be fundamentally redrafted if FIPP is to approve the project proposal. Relevant changes and an updated draft have not yet been received by FIPP.</p> <p>If the project group continue to develop the GUID along the lines of what is already in the draft, FIPP propose to develop a non-IFPP document, which could potentially be included in the IFPP at a later stage.</p>
<p>An updated Exposure Draft SDP 2.8 GUID 5101 Guidance on Audit of Security of Information Systems</p>	<p>Update by the FIPP LO</p>	<p>Representatives from the project group were present on line for part of the session, presenting the status of the project, explaining how they had incorporated the written feedback from FIPP. A status document was also circulated to support FIPPs discussion</p>

		<p>FIPP agreed that information security is a very important area right now. It was at the same time argued that this is an area that changes very quickly and that written material might be outdated very fast. Also, there is a lot of relevant material and sources already available both inside and outside INTOSAI.</p> <p>FIPP chair gave FIPP members time to consider the status document and give their feedback to the FIPP chair in written after the meeting.</p>
FIPP annual report to the PSC SC 26-27 September 2022		
FIPP annual report to the PSC SC 26-27 September 2022	For discussion	<p>FIPP chair presented the draft FIPP annual report to be forwarded to the PSC SC 26-27 September 2022. The draft have been developed by FIPP chair and vice chair for FIPPs consideration.</p> <p>This year's report includes the status in on-going projects and in more detail than in earlier reports, highlights challenges in the on-going projects, including roles and responsibilities, composition of project groups and competence in the group of drafters.</p> <p>FIPP discussed the issues raised by FIPP chair/vice and agreed that it is important to point the attention of the PSC SC to areas where there is still a need for improvements to ensure a strong standard setting organisation. In addition, the report also highlights a few areas for improvements to ensure a more smooth process from the approval of a project till the endorsement version is forwarded to Governing Board. FIPP members comments will be incorporated in the report and a new version of the FIPP annual report will be distributed to the members and submitted to PSC in advance of the PSC SC meeting late September.</p>
Presentation with SAI Denmark - Side event on quality management and implementation of ISSAI 140/ISQC-1/ISQCM-1 and 2 in different SAIs		
"Presentation on the overall system of quality management in your respective SAIs"	Presentation from three FIPP members: Alexandra Popovic (SAI Sweden), Lissa Lamarche (SAI Canada) and Toma Donchev (SAI Bulgaria)	The three FIPP members gave a comprehensive overview of the systems for Quality management in their respective SAIs, followed by a Question & Answer session. The session highlighted both similar challenges and different solutions.
Information from the PSC Secretariat on the new ToR PSC SC		
Draft new ToR for the PSC SC	By the PSC secretariat	The PSC secretariat gave a short update on the new ToR for the PSC SC. The existing ToR is over 8 years old and needed to be updated.

		<p>The main changes done is that a lot of narrative material has been removed. In addition updates have been done due to changes in INTOSAI SP. An annex on how the PSC sub-committees can work together is inserted.</p> <p>According to the PSC secretariat the changes done in the PSC ToR impact FIPP very little. PSC will take the ToR to the steering committee, and then eventually to the governing board.</p>
Information from FIPP Chair		
Summing up FIPP activities in relation to the SDP joint Seminar	Information	<p><u>Summary of activities moving ahead</u></p> <ul style="list-style-type: none"> - A small group was given the responsibility to develop a plan for FIPP communication to INCOSAI - FIPP chair/vice will invite the subcommittees and working bodies to get their view on the draft SDP and possible new projects. - Address the issues mentioned in the discussion in the FIPP annual report. - Present the discussion from this meeting in the PSC steering committee - ISSAI 140 to be approved in December <p>The Kingdom of Bahrain offered to host the next physical FIPP meeting in 2023.</p>
AOB		<p>FIPP discussed the practical arrangements for the FIPP meetings onwards. FIPP members advocated for two physical meetings a year as such in-person meetings add to quality and the strength of FIPP as a group of colleagues working together. There should however also be options for those not willing or able to travel. INTOSAI should be encouraged to coordinate internally to avoid meeting collisions and to come up with some principles regarding in-person vs on line meetings.</p> <p>The in-person meetings should be held in early April and September. One SAI has already indicated the willingness to host a meeting in 2023. Other SAIs is needed to host the second in-person meeting.</p> <p>According to the approved SDP process plan working bodies should be invited to give their feedback to the draft SDP. Such a meeting/discussion should take place prior to the SDP SC but FIPP chair reported back to FIPP that this is undoable this year due to the FIPP meeting and the PSC-SC meeting been placed so close.</p>
Concluding the meeting		
Summary of key decisions in the minutes		As recorded in these minutes.

Annex 1 – Participants in each of the FIPP meetings

5 September 2022

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)

Kristoffer Blegvad (Vice-Chair)

Aicha Benbelhassen

Alexandra Popovic

Beryl Davis

Chandra Bhandari

Gerhard Ross

Jane Meade

Karen Belteton Mohr

Lissa Lamarche

Toma Donchev

Mahmood Mahmood

FIPP members absent at the meeting

Einar Gørrissen

Josephine Mukomba

Marita Salgrave

Prachi Pandey

PSC Observers

Geoffrey Simpson

Alan Findlay

Radek Majer

Antonio Anastasia

Claudio Gomez

Raisa Ojala

KSC Observers

Kesavan Srinivasan

Atanu Das

CBC Observers

Johanna Gårdmark

Peter Rostedt - present 8 and 9 September

FIPP Technical Assistants

Miroslav Rosenov Ivanov

Lise M. Styrk Hansen

Pawan Pumar Konda

Attending the Catch-up meeting on 6 September at 18.30h

FIPP members

Åse-Kristin Hemsén (Chair)

Kristoffer Blegvad (Vice-Chair)

Prachi Pandey

Josephine Mukomba

INTOSAI GS

Andrea Lövenberger

CBC Observers

Jan Van Schalkwyk
Cobus Botes

PSC Observers

Raisa Ojala

FIPP Technical Assistants

Miroslav Rosenov Ivanov
Lise M. Styrk Hansen

PFAC observers

Manal Alduhaymi

8 September 2022**FIPP members present at the meeting**

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Alexandra Popovic
Beryl Davis
Chandra Bhandari
Einar Gørrissen
Gerhard Ross
Jane Meade
Karen Belteton Mohr
Lissa Lamarche
Toma Donchev
Mahmood Mahmood

FIPP members absent at the meeting

Marita Salgrave
Prachi Pandey
Josephine Mukomba

PSC Observers

Geoffrey Simpson
Alan Findlay
Radek Majer
Raisa Ojala

PFAC observers

Mike Hix

FIPP Technical Assistants

Miroslav Rosenov Ivanov
Lise M. Styrk Hansen
Pawan Pumar Konda

Attending the Catch-up meeting on 8 September at 18.30h**FIPP members**

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Prachi Pandey

Josephine Mukomba
Einar Gørrissen

INTOSAI GS

Andrea Lövenberger

CBC Observers

Jan Van Schalkwyk
Cobus Botes

FIPP Technical Assistants

Miroslav Rosenov Ivanov
Lise M. Styrk Hansen

9 September 2022

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Alexandra Popovic left at 13.00h
Beryl Davis
Chandra Bhandari
Gerhard Ross
Jane Meade
Mahmood Mahmood
Karen Belteton Mohr
Lissa Lamarche
Toma Donchev
Einar Gørrissen

FIPP members absent at the meeting

Josephine Mukomba
Marita Salgrave
Prachi Pandey

PSC Observers

Geoffrey Simpson
Alan Findlay
Radek Majer
Raisa Ojala

KSC Observers

Kesavan Srinivasan
Atanu Das

CBC Observers

Johanna Gårdmark
Peter Rostedt - present 8 and 9 September

FIPP Technical Assistants

Miroslav Rosenov Ivanov
Lise M. Styrk Hansen
Pawan Pumar Konda
Shourjo Chatterjee

Project Group SDP 2.8 GUID 5101 Guidance on Audit of Security of Information Systems

K.R. Sriram

Vikash Kumar