

[Minutes from the December 2022 web-meetings of the  
Forum for INTOSAI Professional Pronouncements \(FIPP\)](#)

<p>After experiences from the pandemic Covid-19 situation, the FIPP has decided to conduct shorter, more frequent web-based FIPP meetings in addition to a reduced number of FIPP in-person meetings, in order to be agile regarding the FIPP's assigned tasks.</p>		
<p><b>Meeting days</b>  Thursday 1 December 2022 - 12:00–16:00 CET  Tuesday 6 December 2022 - 12:00–16:00 CET  Thursday 8 December 2022 - 12:00–16:00 CET</p>		
Agenda Item	Purpose	Record
<b>Introduction</b>		
Introduction to the December 2022 web-meetings		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the December meetings was the following:</p> <ul style="list-style-type: none"> <li>• Separate meetings (1 December and first part of 8 December 2022) 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 Quality management for SAIs Exposure Draft</li> <li>○ Guidance for implementing INTOSAI P-50 Principles of SAIs of jurisdictional activities</li> </ul> </li> <li>• Additional FIPP information / practicalities – FIPP internal meeting</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>		
Strategic development draft plan for IFPP		<a href="#">Link to minutes</a>
<b>Project Proposal / Exposure Draft submitted from Goal Chair for discussion/approval/appraisal</b>		
ISSAI 140 Quality management for SAIs Exposure Draft	<p>Discussion</p> <p>Appraisal against criteria using the appraisal document.</p>	<p>The Exposure Draft was discussed with the project group on December 6. Present at the meeting were also representatives from the PSC Secr.</p> <p>FIPP continued the discussion internally 8 December. Present at this meeting was a representative from the PSC Secr.</p> <p>FIPP members had carried out written appraisals of the Exposure Draft prior to the December meeting.</p>

		<p>The LO of the project, Jane Meade, gave the FIPP a short summary of issues already discussed and addressed by the project group in their dialogue with the FIPP LO. FIPP then summarized the key issues from the appraisals prior to the project group joining the meeting on 6 December.</p> <p>These were on a high level: Clarification of some definitions, scope, roles and responsibilities, the structure, use/structure/wording of application material.</p> <ul style="list-style-type: none"> <li>• Whether ISSAI 140 is now a “light” version of ISQM 1</li> <li>• Link to other ISSAIs</li> <li>• Requirements for documentation and independence</li> <li>• Definitions</li> <li>• Roles and responsibilities</li> </ul> <p>The ISSAI 140 Project lead gave a presentation of the project and draft. FIPP Chair thanked her and the other project members attending the FIPP meeting and opened the floor for FIPP member questions.</p> <p>The discussion at the meeting was very fruitful, where many of the issues the FIPP had were addressed by the project group and solved.</p> <p>The FIPP concluded that although the Exposure Draft was of very good quality it was still not ready for an approval. Hence, the FIPP used the second part of the meeting 8 December to discuss the draft and give detailed comments in the text. It was then decided that the LO with FIPP Chair/vice would elaborate the comments with explanations on the basis of the appraisals made and the discussions at the FIPP meeting after the meeting. This in order for the ISSAI 140 project group to be able to understand the context and adjust.</p> <p>The comments will be distributed to the ISSAI 140 project lead by the end of December. The project lead will after an adjustment of the draft most probably be able to distribute a revised Exposure Draft via their Goal Chair (PSC) for an appraisal/approval at the FIPP 2023 February meeting.</p>
<p>Guidance for implementing INTOSAI P-50 Principles of SAls of jurisdictional activities</p>	<p>Discussion</p>	<p>The agenda item was discussed on 6 December with members of the working group. Present at the meeting were also representatives from the PSC Secr.</p> <p>The working group had had an initial discussion with the project LO and Shadow LO; Aicha Benbelhassen and Mahmood H. Mahmood. Before the working group attended the meeting, Mr. Mahmood summarized to FIPP the content of the initial discussion and the probable solution at which the working group had arrived.</p> <p>The FIPP Chair welcomed the working group and thanked them for their participation and cooperation.</p>

		<p>The project lead informed the FIPP that The document <i>Guidance for implementing INTOSAI P-50 Principles of SAIs of jurisdictional activities</i> is already approved by the Forum for Jurisdictional activities and is considered very useful guidance. However, due to the proposed content of one of the initiatives in the next SDP on guidance/GUIDs and also considering that the Forum already has approved the document, at this stage the document will be a Guidance outside the IFPP rather than a GUID.</p> <p>When the new SDP is adopted , the working group will consider if there is a need for further discussions regarding an addition on the jurisdictional activities in the IFPP.</p> <p>The FIPP Chair thanked the working group and welcomed them back for further discussion at any time needed. She acknowledged that discussing the presence and incorporation of the jurisdictional activities in the IFPP is a very important topic, as 1/3 of all SAIs are considered to be potential users of pronouncements of jurisdictional activities.</p>
<b>Information from FIPP Chair – FIPP internal meeting</b>		
FIPP information	Information	<ul style="list-style-type: none"> <li>• <u>Short information from the INCOSAI 2022</u> – postponed to FIPP February 2023 meeting</li> <li>• <u>FIPP meetings 1<sup>st</sup> half of 2023</u> The agenda of the in-person meeting in Bahrain in May will mainly be the finalizing of the SDP draft and work on the FIPP Working procedures. There will be two FIPP web meetings in the 1<sup>st</sup> half of 2023 – February and June. For more information: <a href="https://www.intosaifipp.org/fipp-meetings/">https://www.intosaifipp.org/fipp-meetings/</a></li> <li>• <u>Invitation to host the 2<sup>nd</sup> in-person FIPP meeting in August/September 2023</u> The PSC Secr informed that the PSC SC in-person meeting in 2023 would be arranged in September 2023. Considering this information, FIPP opted to postpone its 2<sup>nd</sup> in-person meeting to early December 2023. In that way, the participants will not have to travel to two in-person meetings shortly following each other. In terms of timing, this would also be relevant due to the start of the planning of the SDP 2023-2025 that will be approved by the Governing Board in November 2023. FIPP Chair invited all FIPP members to consider the possibility that their SAI could host the FIPP December 2023 meeting.</li> <li>• <u>Initial information on the updating of the FIPP Working Procedures</u> An initiative on the update of the FIPP Working Procedures is planned to be distributed by the FIPP Secr to the FIPP before the FIPP February 2023 web-meeting.</li> </ul>

		<ul style="list-style-type: none"> <li>• <u>Farewell to FIPP member Marita Salgrave</u> FIPP Chair thanked long-term FIPP member Marita Salgrave for her excellent work in FIPP. Marita has been a FIPP member since 2017. Marita thanked all FIPP members for their uniqueness and the very good FIPP community that each FIPP member is a part of creating.</li> <li>• <u>Information of new FIPP member 2023</u> – postponed due to lack of time – will be distributed via email to all FIPP members by FIPP Chair</li> </ul>
<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

### **6 December 2022**

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

Åse-Kristin Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Aicha Benbelhassen  
Alexandra Popovic - present from 13:30  
Beryl Davis  
Chandra Bhandari  
Einar Gørrissen absent 14:50-15:30  
Gerhard Ross absent  
Jane Meade  
Josephine Mukomba  
Karen Belteton Mohr  
Mahmood Mahmood  
Marita Salgrave  
Prachi Pandey absent 14:50-15:20  
Toma Donchev

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

Lissa Lamarche

#### **PSC Observers**

Alan Findlay  
Geoffrey Simpson  
Radek Majer

#### **FIPP Technical Assistants**

Chatterjee Shourjo  
Frederikke Lillehaug  
Mathias Frost-Henriksen  
Miroslav Rosenov Ivanov  
Pawan Pumar Konda

#### **Project group ISSAI 140 Quality management for SAIs**

Bogna Kuczynska  
Ingvild Gulbrandsen  
Martin Abbink  
Michael Bingham

#### **Project group Guidance for implementing INTOSAI P-50 Principles of SAIs of jurisdictional activities**

Anne Leliépault  
Gilles Miller  
Sébastien Lepers

### **8 December 2022**

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

Åse-Kristin Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Aicha Benbelhassen present from 13:30

Alexandra Popovic  
Beryl Davis  
Chandra Bhandari  
Einar Gørrissen left 14:30  
Gerhard Ross left 14:00  
Jane Meade  
Josephine Mukomba  
Karen Belteton Mohr  
Mahmood Mahmood  
Marita Salgrave  
Prachi Pandey  
Toma Donchev

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

Lissa Lamarche

**PSC Observers**

Alan Findlay

**FIPP Technical Assistants**

Chatterjee Shourjo  
Frederikke Lillehaug  
Mathias Frost-Henriksen  
Miroslav Rosenov Ivanov  
Pawan Pumar Konda