

## FIPP activities in 2019 and 2020

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Annex: The suggestions to change the INTOSAI Framework of Professional Pronouncements ('component 1')

### Motion

The Governing Board is requested to take note of the report of FIPP activities in 2019 and 2020 and the status of the projects in the IFPP Strategic Development Plans for 2016-2019 and 2020-2022.

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## 1. FIPP meetings

In 2019, FIPP had three regular meetings and the Joint Seminar on INTOSAI standard setting. In total, FIPP members had 14 meeting days during 2019.

In 2020, FIPP were unable to meet physically due to the Covid-19-situation, but carried out a number of teleconferences and web-meetings in order to fulfill the expected tasks of FIPP.

The web-meetings in particular have shown that this media enhances agility and provides an opportunity to be more flexible in inviting participants (working-groups and subcommittees) into the FIPP meetings in order to discuss the SDP-projects. This opens up a unique possibility for real time guidance and alignment with project groups and provides a flexibility in order to enhance the process from draft to a pronouncement. FIPP has in addition invited observers from all three goal chairs (CBC, KSC and PSC) to each meeting in 2020. All FIPP meetings are documented at the FIPP web-page:

<https://www.intosaiifipp.org/fipp-meetings/>

### 2019

- 10<sup>th</sup> FIPP meeting, 4 – 8 March in Paro, Bhutan
- 11<sup>th</sup> FIPP meeting 25 – 28 June in Riga, Latvia
- Joint Seminar 2 – 3 December in Oslo, Norway
- 12<sup>th</sup> FIPP meeting 4 – 6 December in Oslo, Norway

### 2020

- 13<sup>th</sup> FIPP meeting carried out as a series of teleconferences 9 – 11 March, 4 April and 16 April
- FIPP web-meetings – 3 sessions June 2020
- FIPP web-meetings – 3 sessions September 2020
- FIPP web-meetings – 4 sessions October 2020

## 2. Status of projects from the IFPP Strategic Development Plan 2016-2019

The Governing board endorsed three pronouncements from the SDP 2016-2019 in 2019, while a number of pronouncements are still under development.

### 2.a Pronouncements endorsed by the INTOSAI Governing Board in 2019

INTOSAI-P 50 Jurisdictional activities
GUID 5100 Guidelines for Audit of Information Technology
GUID 5290 Guidelines for Audit of Key National Indicators (KNI)

### 2 b Pronouncements to be endorsed by the INTOSAI Governing Board in 2020

ISSAI 200 A more principles-based and future-proof ISSAI 200
ISSAI 2000 Application of Financial Audit Standards
GUID 4900 Guidance on authorities and criteria to be considered while examining the regularity and propriety aspects in Compliance Audit
GUID 5250 Consolidating and aligning the audit of public debt with ISSAI 100
GUID 5330 Guidance on auditing disaster management

### 2.c On-going pronouncement projects from SDP 2016-2019

No.	Title	Status	Endorsement
#2.1	GUID 2900 Guidance to the financial auditing standards	<b>Exposure draft</b> conditionally approved by FIPP in April 2020. After 3 months of INTOSAI exposure, endorsement version to be forwarded to FIPP for approval 2020/2021.	Planned for GB 2021
#2.3	GUID 5000 Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits	<b>Project Proposal</b> conditionally approved at the 12 <sup>th</sup> FIPP meeting December 2019 – an outline and the project proposal will be discussed further in FIPP depending on a PSC decision on the project.	
#2.5	GUID 5150 Consolidated and improved guidance on understanding internal control in an audit	<b>Project proposal</b> is being developed by the project group and has been initially appraised by FIPP February 2020. Will be discussed first with FIPP Chair and Vice Chair, LO and Project lead prior to an approval by FIPP. Planned to be put on agenda at FIPP meeting in 2020/2021.	
#2.6	GUID 5160 Consolidated and improved guidance on reliance on	An updated <b>project proposal</b> was approved by FIPP in the FIPP web-meetings in October 2020. The Project group is invited to present an outline of the pronouncement at the FIPP web-meetings in November 2020.	

30 October 2020

	the work of internal auditors		
#2.7	GUID 5320 Guidelines on audit of privatisation	An updated <b>exposure draft</b> will be placed for discussion/appraisal at the FIPP web-meetings in November 2020.	
#2.7	GUID 5340 Guidelines on audit of Public-Private Partnerships (PPP)	<b>Exposure draft</b> has been discussed at the FIPP web-meeting in September 2020. FIPP found the draft not yet ready for approval and has distributed a list of key issues to the project group. Planned to be put on the agenda at a FIPP meeting in 2021.	
#2.8	GUID 5101 Consolidating and aligning guidance on IT-audit with ISSAI 100	<b>Endorsement version</b> has been prepared by the project group, but based on the exposure comments, FIPP concluded that the GUID was not ready for approval at the 11th FIPP meeting, June 2019. At the 12th FIPP meeting, December 2019, FIPP reviewed the amended endorsement version with a gap analysis and carried out a new appraisal against the criteria. FIPP concluded that the GUID 5101 should not be forwarded to the INTOSAI Governing Board due to the feedback received in the <b>exposure phase</b> .	Will not be forwarded to GB due to feedback in the exposure phase.
#2.11	GUID 5280 Public Procurement Audit	<b>Exposure draft</b> was considered not ready for appraisal by FIPP at the 11th FIPP meeting 2019. FIPP plan to engage with the project group regarding the draft and expects to place the document on FIPP's agenda in 2021.	

### 3. Status of projects from the IFPP Strategic Development Plan 2020-2022

Project	Status	Approval
<p><b>Component 1</b> Reviewing and refining the conceptual framework</p>	<p>Initial review and analysis.</p> <p>The analysis provided will form a valuable basis for future work in FIPP.</p> <p>FIPP will take care to respect the due process, which provides that decisions on the organisation of the planning process and the content of the SDP shall be taken by the PSC steering Committee with the consent of the chairs of the CBC and KSC and shall be based on proposals elaborated by FIPP. FIPP will in the further analysis work seek engagements from the relevant subcommittees and working groups. This will ensure legitimacy for the changes and support for future work.</p>	<p>Progress report regarding SDP 2020-2022 regarding Component 1 to GB 2020.</p>
<p><b>Component 2</b> Development work on key topics</p>	<p><b>Proposal for an SDP-update and an initial scoping paper</b></p> <p>At the June 2020 web-meetings, FIPP discussed possible topics for an SDP-update based on:</p> <ul style="list-style-type: none"> <li>a) FIPP's analysis of the input received from the INTOSAI community in the SDP process, and</li> <li>b) the topics included in the Component 2 of the approved SDP 2020-2022</li> </ul> <p>FIPP's conclusion was to prepare a proposal for a SDP-update and an initial scoping paper for each project to be forwarded to the PSC SC and presented for approval at the INTOSAI Governing Board meeting November 10, 2020. The TSF was tasked with preparing an initial analysis of the possible projects prior to FIPP's decision on which projects to be forwarded.</p> <p>FIPP concluded, that in addition to the above-mentioned scoping paper on Guidance for implementing INTOSAI P-50 Principles of SAIs of jurisdictional activities, a scoping paper for the Revision of ISSAI 140 Quality Control for SAIs will be forwarded together with FIPP's proposal of an SDP-update. The documents will be submitted to the PSC to be placed on the agenda at the PSC SC prior to a submission to the Governing Board for a final approval.</p>	<p>Approval of update of SDP 2020-2022 planned for PSC SC meeting in 2020</p> <p>Endorsement of update of SDP 2020-2022 regarding Component 2 planned for GB 2020</p>

<p><b>Component 3</b> Competency Pronouncements (COMPs)</p>	<p><b>Project proposal</b> is being developed by the project group.</p> <p>A draft project proposal was discussed at the 12th FIPP meeting December 2019. An updated project proposal based on the comments from FIPP was presented to FIPP in March 2020.</p> <p>On the basis of the reworked proposal, FIPP has developed a paper to PSC Steering Committee regarding an update of the SDP 2020-2022 for the Component 3 and a request to review the IFPP classification regarding the COMPs in the framework.</p> <p>After PSC-SC approval of this update, CBC will forward a revised project proposal for FIPPs appraisal/approval – preferably in 2020.</p>	<p>Approval of update of SDP 2020-2022 and update of IFPP Classification principles in which the COMP category is removed as a separate category planned for PSC SC meeting in 2020</p> <p>Endorsement of update of SDP 2020-2022 regarding COMPs planned for GB 2020</p>
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#### 4. Other main tasks achieved by FIPP in 2019

1. FIPP completed the approval of all Editorial Changes from the old ISSAI framework to the IFPP. The PSC Secretariat supported the process of implementing editorial changes.
2. FIPP analyzed input received from the INTOSAI community regarding the next IFPP Strategic Plan and made a compilation of draft SDP initiatives / projects as input to the SDP 2020-2022. FIPP completed its part of the SDP planning process and developed a proposal on the new SDP for decision by the PSC Steering Committee and chairs of CBC and KSC and endorsement by the INTOSAI Governing Board. FIPP reviewed the content of the IFPP and analysed proposed projects from subcommittees, work streams, task forces and working groups of the PSC, CBC and KSC as well as inputs and suggestions from the wider INTOSAI community. This resulted in a number of potential areas where it may be relevant to take initiatives in 2020-2025. FIPP obtained inputs from the goal chairs on the prioritisation of these areas which formed the basis of FIPP's final proposal on the SDP. The PSC Secretariat supported the process of gathering inputs and elaborating the proposed SDP.