

Minutes from the February/March 2023 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>Meeting days Tuesday 28 February 2023 - 12:00–16:00 CET Thursday 2 March 2023 - 12:00–16:00 CET</p>		
Agenda Item	Purpose	Record
Introduction		
<p>Introduction to the February/March 2023 web-meetings</p>		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the February/March 2023 meetings was the following:</p> <ul style="list-style-type: none"> • Project Proposal / Exposure Draft / Endorsement Versions submitted from Goal Chairs for discussion/approval/appraisal <ul style="list-style-type: none"> ○ ISSAI 140 Quality management for SAIs - Exposure Draft with Explanatory Memorandum with the following amendments of ISSAI 100 and minor editorial changes for ISSAI 2000 in connection to the ISQMs • FIPP discussion: the LO role in connection to the update of the FIPP working procedures • Additional FIPP information / practicalities – Information from the PSC Secr and FIPP Chair <p>➔ The first item - discussion/appraisal/approval/vote - ISSAI 140 Exposure Draft and Explanatory Memorandum with amendments of ISSAI 100 and minor editorial changes of ISSAI 2000 was the major agenda item of the meeting and was discussed on both meeting days.</p>
Project Proposal / Exposure Draft submitted from Goal Chair for discussion/approval/appraisal		
<p>ISSAI 140 Quality management for SAIs Exposure Draft</p>	<p>Discussion/appraisal/approval/motion to vote</p> <p>Appraisal against criteria using the appraisal document.</p>	<p>The Exposure Draft was discussed with the project group on February 28. Present at the meeting were also representatives from the PSC Secr.</p> <p>FIPP continued the discussion internally 2 March. Present at this meeting were representatives from the PSC Secr.</p>

		<p>FIPP members had carried out written appraisals of the Exposure Draft prior to the February/March meeting.</p> <p>An earlier exposure draft with Explanatory Memorandum were appraised prior to and discussed at the FIPP December 2022 meeting. FIPP concluded at this meeting that the draft was not ready for exposure. FIPP LO distributed a list of key issues stemming from the FIPP discussions to the project after the meeting. The Project group have also had a meeting with FIPP LO and FIPP Chair/vice Chair in order to align the draft to FIPP comments.</p> <p>FIPP Chair informed all participants present at the meeting 28 February that due to significant changes in the exposure draft from last discussion in FIPP the appraisals for the draft are stand-alone comments not based on the prior (December 2022) appraisals (which is usually the case if a draft has just undergone minor changes).</p> <p>In connection with the new ISSAI 140, amendments to relevant paragraphs in ISSAI 100 are necessary to reflect the changes relating to quality management. The suggested amendments in these paragraphs were discussed at the meeting, and voted on by FIPP.</p> <p>FIPP discussed two alternatives regarding ISSAI 2000:</p> <ul style="list-style-type: none"> • The first alternative was to amend ISSAI 2000 twice: now in relation to the new ISQM and again when the new ISSAI 140 is endorsed. • The second alternative was to amend ISSAI 2000 only once when the new ISSAI 140 is endorsed. <p>FIPP decided on the first alternative.</p> <p>The changes in reference from ISQC to ISQM were considered by FIPP to be minor editorial changes. These too requires a FIPP formal vote but unlike ISSAI 140 does not need to be out on exposure before it can take effect.</p> <p>The LO of the project, Jane Meade, gave the FIPP a short summary of issues already discussed with a set of questions FIPP needed to address and agree upon prior to the project group joining the meeting on 28 February. These questions had been distributed to FIPP members prior to the meeting for preparation.</p> <p>These were on a high level:</p> <ul style="list-style-type: none"> • The link between quality and strategic objectives of SAIs • Definitions • Regularity of processes • Relation of the system of quality management to the operational activity of SAIs
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		<ul style="list-style-type: none"> • Degree of emphasis on independence and references to ISSAI 130 and ISSAI 150 • Inclusion of a requirement for “cold reviews” • Separate or combined presentation of the organisational requirements for monitoring and remediation, and evaluation <p>The ISSAI 140 Project lead gave a presentation of the project and draft. FIPP Chair thanked the project lead and the other project members for attending the FIPP meeting. She summed up the planned process for the meeting and project where the main goal this week was for FIPP to communicate and agree upon a conditional vote for the exposure draft of ISSAI 140. She further gave a summary of the set of questions with FIPP feedback that had previously at the meeting been agreed on by a majority of FIPP members.</p> <p>FIPP continued the discussion after the project group had left the meeting with a thorough run through of the actual documents: ISSAI 140 with Explanatory Memorandum, ISSAI 100 and ISSAI 2000.</p> <p>The FIPP Chair sent the four documents to the FIPP with all comments and proposed alterations to the FIPP members for a read through the following day in preparation to the continued discussion on the 2nd day of the meeting.</p> <p>A decision was made that the exposure draft for the ISSAI 140 with Explanatory memorandum, the amendments to the paragraphs in the ISSAI 100 connected to the new ISSAI 140 and ISSAI 2000 minor editorial changes were ready to be voted on.</p> <p>However to ensure a vote where all members had had ample of time to read through the latest changes, the FIPP Chair concluded to move the vote to written procedure.</p> <p>The four documents were sent on a 14 days (according to the due process) written procedure to all FIPP members.</p> <p>The result of the vote was accordingly:</p> <p>Conditional approval for ISSAI 140 – Quality Management for SAIs with Explanatory Memorandum</p> <p>14 yes / 0 no - 2 non votes</p> <p>Amendments to the ISSAI 100 Fundamental Principles of Public- Sector Auditing</p> <p>14 yes / 0 no - 2 non votes</p>
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		<p>Minor editorial changes to ISSAI 2000 Application of the financial audit standards</p> <p>14 yes / 0 no - 2 non votes</p> <p>The conditionally approved ISSAI 140 with Explanatory Memorandum will be distributed to the responsible Goal Chair: the PSC as well as the project group. If the PSC agrees with the conditionally approved draft it is now ready for exposure to the INTOSAI community.</p> <p>The amended ISSAI 100 will be distributed to the PSC and project and should be placed on exposure with the ISSAI 140.</p> <p>The ISSAI 2000 with minor editorial changes will be distributed to the PSC to replace the old version of the ISSAI 2000 on issai.org with immediate effect.</p>
<p>FIPP working procedures - Role of Liaison Officer</p>		
		<p>Prior to the meeting a document summing up the work and earlier discussions on the LO-role from the SWOT 2020 including questions to reflect on was distributed to the FIPP members. The document also summed up the process of the update of the FIPP working procedures with milestones.</p> <p>Present in the discussion was also members from the PSC Secr.</p> <p>FIPP discussed the LO role where LOs from previous and ongoing projects gave their views on successes, challenges and lessons learned. The most important issues raised:</p> <ul style="list-style-type: none"> • It takes time to establish robust and effective working procedures • Clear and frequent communication between the LO and the project team is a key success factor to support the projects including clarifying roles and responsibilities • FIPP is in a better position to discuss and approve new pronouncements when the LO have been involved with the project group at an early stage and have kept FIPP informed of relevant discussions and challenges and asked FIPP for advice along the way. <p>The FIPP working procedures are interlinked to the FIPP roles both as advisor (LO) and as a standard-setter/controller for the due process (the FIPP). The discussions and feedback at this meeting will be used by</p>

		<p>the FIPP Secr when drafting the updated FIPP working procedures. The draft will be placed on the agenda for the next FIPP meeting in Bahrain in May 2023 for a final approval by FIPP at the September 2023 web-meetings. A final draft of the updated FIPP working procedures will be distributed for approval at the PSC SC in September 2023.</p> <p>FIPP also plan to distribute a survey to the project teams as a part of the process evolving the LO-role and FIPP communication.</p>
Information		
Information from the PSC Secr	Update on PSC activities by the PSC Secr	<p>Representatives from the PSC Secr; Alan Findlay and Raisa Ojala informed the FIPP about recent activities in the PSC:</p> <ul style="list-style-type: none"> • The issai.org site have now updated all IFPP documents in all five INTOSAI languages. • The PSC web site is being updated due to technical difficulties after an organizational move from the TCU to the ECA, and will be expected fully running again shortly. • The dates for the PSC SC meetings for 2023 are: <ul style="list-style-type: none"> ○ 28 June - web-meeting ○ 27 - 28 September in-person/hybrid meeting - Luxembourg • SDP-process so far: the feedback from the Subcommittees' have been positive to the broader involvement and their expected role in both the planning process and involvement in the SDP. • The PSC Secr reminded the FIPP members to respond via their SAIs on the SDP call for comment send by the FIPP Chair. The deadline is 14 April and the invitation to comment is to be found on the FIPP web page. • All FIPP members were reminded to distribute their commitment letters to the PSC Secr.
Information from the FIPP Chair - AoB	Information	<p>FIPP Chair informs:</p> <ul style="list-style-type: none"> • Responses from the SDP exposure (call for comments) are starting to come to the FIPP by SAIs. All feedback will according to due process shortly be published on the FIPP web page dedicated to the SDP exposure process. • She further reminded all FIPP members to distribute their registration form for the in-person meeting in Bahrain 8-12 May 2023. All participants have received an invitation by e-mail from our hosts. • FIPP meetings 2nd half of 2023: FIPP Chair will soon distribute the dates for the upcoming FIPP meetings for the 2nd half of the 2023. As earlier informed there will be two FIPP meetings in the 2nd half of 2023: <ul style="list-style-type: none"> ○ September 2023 - 3 days web meeting

		<ul style="list-style-type: none"> ○ November-December 2023 an in-person meeting ● Introduction of Monica - the latest addition to the FIPP-group. Welcome Monica☺
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

28 February 2023

FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen - left 14:45
Alexandra Popovic - left 15:00
Beryl Davis
Chandra Bhandari
Einar Gørrissen
Gerhard Ross - absent 15:15-15:45
Jane Meade
Josephine Mukomba - left 14:45
Karen Belteton Mohr
Mahmood Mahmood
Monica Rajamanohar
Prachi Pandey - present 13:10-15:40
Toma Donchev

FIPP members absent at the web-meeting

Lissa Lamarche

PSC Observers

Alan Findlay
Geoffrey Simpson
Raisa Maarit Paaulina Ojala
Michel Afonso Assad Cohen
Ivan Genchev

FIPP Technical Assistants

Edmond Shoko
Frederikke Lillehaug
Mathias Frost-Henriksen
Miroslav Rosenov Ivanov
Pawan Pumar Konda

Project group ISSAI 140 Quality management for SAIs - 13:00-14:30 CET

Andy Fisher
Bogna Kuczynska
Ingvild Gulbrandsen
Michael Bingham

1 March 2023

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

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen - present from 14:30
Alexandra Popovic
Beryl Davis

Chandra Bhandari
Einar Gørrissen - left 14:15
Gerhard Ross- absent 12:15-14:15
Jane Meade
Josephine Mukomba
Karen Belteton Mohr
Mahmood Mahmood
Monica Rajamanohar
Prachi Pandey
Toma Donchev

FIPP members absent at the web-meeting

Lissa Lamarche

PSC Observers

Alan Findlay
Geoffrey Simpson
Raisa Maarit Paaulina Ojala
Michel Afonso Assad Cohen
Ivan Genchev

FIPP Technical Assistants

Chatterjee Shourjo
Frederikke Lillehaug
Mathias Frost-Henriksen
Miroslav Rosenov Ivanov