

# Forum for INTOSAI Professional Pronouncements (FIPP)

## Working Procedures

Revised by the Forum for INTOSAI Professional Pronouncements September 2023

The FIPP's work supports the INTOSAI Strategic Plan hereunder the INTOSAI Strategic Goals 1-4. These goals can only be achieved through close collaboration between FIPP and the goal committees - The Professional Standard Committee (PSC), The Capacity Building Committee (CBC), The Knowledge Sharing Committee (KSC), The Policy, Finance, and Administration Committee (PFAC) with their working bodies as well as other strategic partners in the INTOSAI.

These Working Procedures<sup>1</sup> for FIPP are adopted by the FIPP to facilitate FIPP's work in line with INTOSAI's due process for the IFPP. The working procedures complement the terms of reference for FIPP endorsed by INTOSAI's Governing Board.

The official language in FIPP is English.

### **FIPP members**

The Goal chairs and FIPP appoint new members to FIPP according to relevant procedures approved by the Goal chairs. The responsibility of the individual FIPP member is reflected in the Letter of Commitment that all FIPP members need to provide before joining FIPP. The letter should be signed by the head of the SAI before being handed over to the PSC secretariat.

A FIPP member is responsible for keeping updated on meeting material prior to a meeting and completing the tasks assigned by the FIPP Chair within the deadlines. All FIPP members can assign a Technical Assistant as a support person in FIPP meetings and to review of materials. The Technical Assistant does not have a vote in FIPP.

The FIPP chair is appointed by the INTOSAI Governing Board to ensure FIPP is working in accordance with due process and FIPP's terms of reference. The vice chair is selected by vote of the FIPP members with the duration of the remaining three-year term, and must be reselected from term to term. The FIPP chair is responsible for reporting to the PSC and for informing the responsible Goal Chair of the outcome or FIPP-vote of a project. When relevant the FIPP chair can delegate tasks to the vice chair or other FIPP members.

All FIPP members can be appointed to the role of a FIPP Liaison Officer (LO). An LO is assigned to a SDP-project and gives the project advice and guidance. They are the link between the project and FIPP. LO may request information or clarifications from project group throughout the life of the project to facilitate ongoing mutual consultations as required by the Due Process. Each LO is supported by another FIPP member in the role of the shadow LO. The shadow LO should be in a position to replace the LO at any given moment in time to ensure the necessary continuity. For this purpose, the LO and the shadow LO need to cooperate closely and participate together in meetings with the project group.

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<sup>1</sup> See Forum for INTOSAI Professional Pronouncements (FIPP) Terms of Reference 3.4.

The LO and shadow LO provide the project with all needed information including on procedure and other key issues. For the purpose the FIPP establishes a manual for project groups - a living document which can be updated by the FIPP – listing procedure and other issues depending on the nature of the project. This document also includes expectations regarding the interaction of the project with the LO/shadow LO. If the LO and shadow LO consider a draft being of insufficient quality to be presented to the FIPP, they should together with the chair of the FIPP decide if the project and goal chair should be informed accordingly.

The LO together with the shadow LO update and introduce the project work to FIPP regularly in every FIPP meeting and in crucial points of the project, and identify when a project needs to discuss key issues with FIPP. The LO together with the shadow LO (supported by FIPP secretariat) summarize and communicate discussions and conclusions by FIPP to the project in a summary file. The LO together with the shadow LO inform the project group of the outcome or FIPP-vote of a project. After the endorsement version of a project is approved by FIPP the LO together with the shadow LO prepare a summary of the process is published along-side the pronouncement on the [issai.org](http://issai.org) website. The summary contains the date of the approvals of the different stages in the project by FIPP, and a short summary of the content of the discussions, decisions, and arguments for them, as well as content of the pronouncement.

The FIPP chair may decide to appoint staff to support the operation of FIPP. The secretariat is involved in different tasks depending on the needs of FIPP and in agreement with the FIPP chair. Tasks can include but are not limited to:

- Communication with FIPP members between meetings
- Keeping the FIPP web site and FIPP work area updated
- Onboarding of new FIPP members
- Preparing documentation for FIPP meetings and for FIPP's reporting to the Professional Standards Committee Steering Committee (PSC SC).

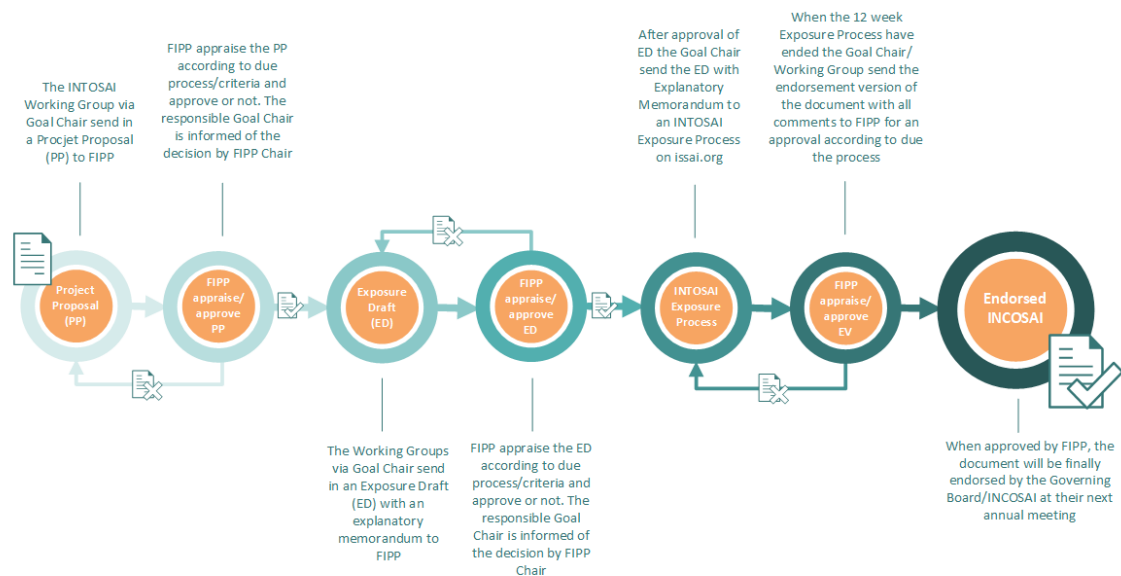
### **FIPP meetings**

- FIPP meetings can be performed both in-person and on-line. They will be announced in a timely manner on the FIPP web-page and on the official INTOSAI calendar.
- All meetings are recorded as official minutes on the FIPP web-page. Participants are given 14 days exposure for feedback prior to the finalization and publication.
- The FIPP meetings aim to be coordinated regarding timing and place to other INTOSAI-meetings.
- The agenda for the meetings are developed by the FIPP secretariat. The agenda should include all agenda items that ensure current projects are considered in a timely manner.
- The dates and venue of the physical meetings are decided by FIPP on the basis of a suggestion from the FIPP secretariat.
- The FIPP secretariat sets the deadlines for distribution of documents/draft from GCC to meetings, and the distribution of meeting materials in a timely manner to FIPP members.

### **Observers to FIPP meetings**

FIPP strives to be open and transparent in its work. Observers from the representatives from all Goal Chairs as well as other INTOSAI work groups, General Secretariat and others are invited if relevant to the meetings. Representatives from the PSC Secretariat are permanent observers to all FIPP meetings.

## Due Process



FIPP works according to the due process for the IFPP.

Project groups are invited to join the discussions in FIPP meetings when considered necessary.

The final project proposal, exposure draft or endorsement version must be appraised following the criteria of due process (Annex I) before FIPP decides if the draft is ready for an approval/vote. All FIPP members must submit their appraisal within the time limit set by the FIPP Chair prior to a meeting. FIPP discusses the draft based on the appraisals. The appraisal can be unconditional approval, conditional approval or a rejection.

FIPP grants conditional approval of the project proposal/exposure draft/endorsement version if FIPP deems that the issues identified are most efficiently solved in this way. A 'conditional approval' means that the project proposal/exposure draft/endorsement version is approved on the condition that the version approved by FIPP is accepted by the responsible goal chair without further amendments. If a draft is conditionally approved, this requires that FIPP clearly mark up the needed changes with explanation in the draft before it can be approved. FIPP members must be given sufficient time to reflect upon the changes before a vote can be done.

The appraisal by FIPP can be a rejection of the document in question. In case of substantial issues of quality in which case FIPP should only provide the general issues/comments to the project group i.e. no detailed comments. For this purpose, FIPP identifies the substantial questions or changes necessary, a key items/questions document will be developed and distributed to the project for further consideration by them. FIPP will make its next appraisal based on whether these items/questions are solved before an approval/vote. For endorsement versions the appraisal should be limited to the questions in due process and no new questions or issues should be raised.

A draft can also in special circumstances be placed for a 14 days written procedure with a vote taken within FIPP.

### **Voting procedures for FIPP's approval under due process:**

FIPP's approval (or conditional approval) of a project proposal, exposure draft or endorsement version (cf. section 2.1 of the due process) or revised pronouncement (cf. section 2.2. of the due process) or withdrawal proposal (cf. section 2.3 of the due process) is always taken through a vote and the approval requires a majority of 2/3 of FIPP members.

FIPP members not present at the vote will have an opportunity for 7 days to give their vote.

If FIPP members choose to vote 'No' they can have their reasoning reflected as an annex in the minutes from the meeting.

### **Decisions on other matters**

On any other matters than the approval of project proposals, exposure drafts and endorsement versions FIPP aims for a full agreement. In most cases, this can be done without a formal vote. If the chair considers the need for a vote, the decision is taken by a simple majority of all FIPP members.

### **Professional Standard Committee Steering Committee (PSC SC) reporting**

FIPP reports to the PSC SC on the following:

1. FIPP report including;
  - o a status of the annual tasks FIPP has done internally,
  - o any updates in the working procedures for FIPP,
  - o a SDP update on all ongoing projects and any other matters FIPP identifies as relevant and necessary to report on including tasks where FIPP are asked to assist PSC SC.
2. Changes FIPP consider to be relevant and timely in the SDP and/or the Classification Principles
3. New SDP drafts or plans

## **Annex I**

### **Criteria for approval (as per the Due process of the IFPP)**

#### **Section 2.1 – Developing pronouncements**

##### **Approval of project proposals**

FIPP approves:

- That the project addresses the issues identified in the initial assessment and shall be launched.
- That the project proposal provides directions sufficient to define the scope of applicability of the proposed pronouncement and does not lead to overlaps and inconsistencies with other professional pronouncements in the framework.
- The organization and timeline of the project.
- The working title and proposed numbering according to the classification principles.

##### **Approval of exposure drafts**

FIPP approves:

- That the exposure draft fulfils the purpose of the project in line with the directions of the approved project proposal.
- That the exposure draft is of high quality and relevant quality processes have been performed.
- That any overlaps and inconsistencies in INTOSAI's framework of professional pronouncements in relation to the proposed text have been appropriately addressed.
- That the exposure draft and accompanying material can be submitted for public exposure.

##### **Approval of endorsement versions**

FIPP approves:

- That the comments provided in the exposure process are appropriately reflected in the endorsement version of the document.
- That the document can be forwarded to the INTOSAI Governing Board.

#### **Section 2.2 – Minor editorial and conforming changes**

##### **Approval of revised pronouncements**

FIPP approves:

- That the due process for revising pronouncements can be applied because the changes proposed are considered to be minor or conforming, and that public exposure is therefore not required.
- That the revised pronouncement can be published on [www.issai.org](http://www.issai.org) and replace the previously endorsed version.

## Section 2.3 – Withdrawals

### Approval of withdrawal proposals

FIPP approves:

- That the proposal to withdraw a pronouncement from the framework can be submitted for public exposure.