

Minutes from the September 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 12 September 2023 - 13:00–17:00 CEST Thursday 14 September 2023 - 13:00–16:00 CEST Tuesday 19 September 2023 - 13:00–15:00 CEST</p>		
Agenda Item	Purpose	Record
Introduction		
<p>Introduction to the FIPP September 2023 web-meetings</p>		<p>The FIPP Chair informed of the web-meetings and the agenda. The agenda for the September 2023 meetings was the following:</p> <ul style="list-style-type: none"> • ISSAI 140 Quality management for SAIs – Endorsement version – for discussion/appraisal/approval • FIPP updated working procedures – for FIPP approval • FIPP Report 2022-2023 – for FIPP approval • Updated SDP after the PSC SC meeting in June 2023 – with cover letter for the Governing Board – for FIPP to approve • Information and a short presentation of the rationale behind the proposed changes in the PSC ToR and FIPP ToR regarding funding for travel and accommodation arrangements of certain categories of FIPP member – for FIPP approval • AoB FIPP Chair – hereunder upcoming meeting information • AoB PSC Secr – see item 5 (proposed changes in FIPP ToR)
ISSAI 140 Quality management for SAIs – Endorsement version		
<p>ISSAI 140 Quality management for SAIs – Endorsement version</p>	<p>To discuss/appraise/approve according to FIPP Working Procedures and drafting conventions</p>	<p>The agenda item was discussed in all three meeting-days. Present at all discussions was also the PSC Secr, the project group was invited to participate on the last meeting day.</p> <p>All documentation from the project group had been distributed to FIPP before the meeting and FIPP members had made an appraisal prior to the first meeting day. The FIPPs appraisals and comments as well as the consistency of the ISSAI 140 to similar standards (such as ISSAI 150) were discussed.</p> <p>The project group had made amendments to the drafts after the INTOSAI exposure. The updated drafts (endorsement version of</p>

		<p>ISSAI 140 and updated ISSAI 100) were then discussed in FIPP. The project group was invited to present their view on topics where FIPP needed more information to understand the rationale behind the changes done.</p> <p>FIPP concluded on these topics and made necessary updates to the two documents in accordance with FIPP's conclusion. FIPP and the project lead was then invited to give their final comments before FIPP members were invited to vote on the updated drafts according to the procedures for a written procedure.</p> <p>The status will be reported accordingly to the PSC SC, where FIPP also will present a Conclusion paper where all issues are described and the rationale behind the final FIPP conclusion is further explained.</p> <p>FIPP gave its vote by 22 October 2023 for the final version of the ISSAI 140 Quality management for SAIs and the updated ISSAI 100.</p> <p>The vote was 14 yes and 1 non-vote. One comment from FIPP member Einar Gørrissen to the vote is attached in this minute as Annex 2.</p> <p>The result will be communicated to the Goal Chair (PSC) / project group and the two endorsement versions will be presented to the Governing Board November 2023 for endorsement.</p>
<p>FIPP updated working procedures</p>		
<p>Final approval of the updated Working procedures</p>	<p>FIPP members</p>	<p>The updated draft FIPP working procedures was last discussed at the FIPP meeting in June where minor amendments were made. The FIPP had received the updated draft for a final approval before the FIPP September meeting.</p> <p>FIPP Chair informed that the updated FIPP working procedures will be distributed for information attached to the FIPP annual report to the PSC SC 27-28 September.</p> <p>FIPP approved the updated FIPP working procedures at the meeting Thursday 14 September 2023 with no further amendments.</p>
<p>FIPP Report 2022-2023</p>		
<p>FIPP Report 2022-2023</p>	<p>For FIPP to approve</p>	<p>According to the PSC SC ToR FIPP shall report annually to the PSC SC on current activities, status of the SDP projects and AoB. The FIPP report was distributed before the FIPP September web meeting.</p> <p>The final FIPP report will be distributed to the PSC SC 27-28 September 2023.</p> <p>FIPP members gave input to minor editorial changes and approved the FIPP report Thursday 14 September 2023.</p>

Updated SDP after the PSC SC meeting in June 2023 – with cover letter for the Governing Board		
Updated SDP after the PSC SC meeting in June 2023 – with cover letter for the Governing Board	For FIPP to approve	<p>FIPP had received the documents before the FIPP September web-meeting.</p> <p>FIPP Chair informed of the amendments to the SDP draft based on the comments from the PSC SC 29 June 2023.</p> <p>FIPP approved the SDP draft Thursday 14 September 2023.</p> <p>The SDP draft with the cover letter for the Governing Board will be distributed as part of the meeting material for the PSC SC 27-28 September. The PSC-SC will approve the draft and present it to the Governing Board for endorsement in November 2023.</p>
Proposed changes in the FIPP Terms of Reference		
The rationale behind the proposed changes in the PSC ToR and FIPP ToR regarding funding for travel and accommodation arrangements of certain categories of FIPP member	Information and a short presentation	<p>The FIPP ToR with proposed changes was distributed to the FIPP prior to the meeting.</p> <p>The PSC Secr presented the rationale behind the proposed changes to the PSC ToR and FIPP ToR: to give all SAIs a better possibility to have a representative in FIPP based on funding / financial support from the PSC for category 6 and 7 in the INTOSAI classifications for member SAIs.</p> <p>One change to the updated version received from PSC was suggested by FIPP regarding the FIPP chair role in the para 2.6. with no disagreement from the group.</p> <p>Further the FIPP had no comments to the proposed changes and complimented the PSC Secr for the inclusiveness in the proposal.</p>
AoB		
Information from FIPP Chair	For information	<p>FIPP Chair gave a short information of planned future FIPP meetings 2023/2024:</p> <ul style="list-style-type: none"> • In-person meeting in Vienna, Austria directly after the Governing Board – 22-23 November where the first meeting day will be a SDP Round Table arranged by the PSC Secr, and the second day will be an internal FIPP meeting • Two 4 hour web-meetings are planned – tentatively – for 2024: <ul style="list-style-type: none"> ○ 30 January ○ 27 February <p>More information on the 2024 meetings will follow after the FIPP meeting in November 2023.</p>
Concluding the meeting		
Summary of key decisions in the minutes		As recorded in these minutes.

Annex 1 – Participants of the FIPP meetings

12 September 2023

FIPP members present at the meeting

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

FIPP members absent at the meeting

Beryl Davis

PSC Observers

Alan Findlay
Michel Afonso Assad Cohen

CBC Observers

Cobus Botes
Johanna Gårdmark

FIPP Technical Assistants

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

14 September 2023

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Alexandra Popovic
Beryl Davis – present from 13:35
Chandra Bhandari
Einar Gørrissen – left 14:00
Gerhard Ross – present from 13:45
Jane Meade
Josephine Mukomba

Mahmood Mahmood – present from 13:25
Monica Rajamanohar – present from 15:00
Prachi Pandey – present from 15:45
Toma Donchev

FIPP members absent at the meeting

Karen Belteton Mohr

PSC Observers

Alan Findlay
Michel Afonso Assad Cohen

INTOSAI General Secretariat Observers

Andrea Loevenberger

FIPP Technical Assistants

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

[19 September 2023](#)

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Alexandra Popovic
Beryl Davis
Chandra Bhandari
Einar Gørrissen
Gerhard Ross
Jane Meade
Josephine Mukomba
Karen Belteton Mohr
Mahmood Mahmood
Monica Rajamanohar
Toma Donchev

FIPP members absent at the meeting

Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Prachi Pandey

PSC Observers

Alan Findlay
Michel Afonso Assad Cohen
Raisa Maarit Pauliina Ojala

INTOSAI General Secretariat Observers

Andrea Loevenberger

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

Andy Fisher
Andy Harkness
Bogna Kuczynska
Ingvild Gulbrandsen
Michael Bingham

FIPP Technical Assistants

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

[Annex 2 – Comment from vote - ISSAI 140 Quality management for SAIs – Endorsement version](#)

I vote YES to revised Endorsement Version ISSAI 140 and conforming amendments to ISSAI 100.

However, there are two issues around the requirement on evaluation of the system of quality management that we need to keep in mind going forward.

A few respondents to the ED indicated that the annual evaluation of the system of quality management would be quite cumbersome especially in small SAIs. IDI has also received similar feedback from some SAIs participating in our pilot SoAQM.

The issue relating to the responsibility and accountability for the evaluation has not been looked into properly, and it is quite vague. This was raised in my appraisal to ED 140, which is reproduced here: *Since this requirement links with the requirement in the evaluation, there may be a need to harmonize the requirement – either restating paragraph 21 to say that the SAI assigns ultimate responsibility and accountability for the system to the appropriate individual (rather than specific to the Head of SAI, to align to paragraph 69), OR restating paragraph 69 to specifically assign the evaluation to the Head of SAI to align to paragraph 21. Paragraph 69 has become Paragraph 70 in the clean ISSAI 140 document.*