

Minutes from the May 2024 web-meeting 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 day Thursday 16 May 2024 - 13:00–17:00 CET</p>		
Agenda Item	Purpose	Record
Introduction		
Introduction to the web meeting 16 May 2024		<p>The FIPP Chair informed of the web-meeting and the agenda. The agenda for the May 2024 meeting was the following:</p> <ul style="list-style-type: none"> • Preparation for the work on the SDP: an initial discussion on the format of the ISSAIs • Project proposal template: a discussion on the possible format for an updated SDP project proposal template • Information from the PSC Secr
Future format of the ISSAIs		
Future format of the ISSAIs	To build a shared understanding of the format of the ISSAIs	<p>Under the new SDP the ambition of the I-initiative is to revise the ISSAIs. This work builds on the work already done in Component 1. The drafting work under the I-initiative is to be carried out by project groups. FIPP will be responsible for providing guidance to the project groups during their work. During 2024 FIPP will consequently spend some time discussing the format of the ISSAIs.</p> <p>As part of this process, an assignment was sent to the FIPP members as homework before the meeting. The exercise involved considering the logical relationship and linkages between the auditing principles, requirements and application material within the ISSAIs, looking at ISSAI 100, 400 and 4000.</p> <p>The purpose was to build a shared understanding of the format of the ISSAIs so that FIPP will be prepared for future discussions related to initiatives and projects in the new SDP.</p> <p>Several issues were identified from the discussion on the assignment, including gaps in definitions and use of concepts, lack of consistency between principles related to the audit process and general principles, high degree of repetitions from ISSAI 100 in the subordinate documents etc. The exercise also showed the importance of coordination between the initiatives and that updates in documents should be presented across the framework.</p>

		<p>It was concluded that this is an important exercise to do for those who are going to be part of these projects. It is only when one is doing the comparisons hands-on that the shortcomings become evident.</p> <p>The main message is that there are weaknesses in today's structure, but they are solvable. Also, that changes might influence the way we do audit, regardless of how SAIs refer to the ISSAIs – therefore criteria need to be operationalized for what can be considered “not changing the way we do audit”.</p>
Project Proposal template		
A discussion on possible format for an updated SDP project proposal template	To discuss and agree on possible elements to include in an SDP Project proposal template	<p>An assignment was sent out in advance as homework, on possible elements to include in an SDP Project proposal template. The discussion is postponed to the next FIPP meeting, 18 June.</p> <p>Based on the feedback received from FIPP members, the FIPP secretariat will develop a paper for discussion regarding important issues and level of detail in a Project proposal template.</p> <p>The paper will be distributed to all FIPP members prior to the meeting in June</p>
Information		
AoB	FIPP Chair	
Information PSC Secr		
<p>Update on the concept papers and the future of the Core group.</p> <p>The agenda of the PSC-SC in June</p>	PSC Secr	<p>The PSC secretariat informed that the requests and concept notes for the SDP initiatives were sent out last week to all SAIs, with a deadline for reply 12 June.</p> <p>Further the PSC secretariat informed about the PSC-SC-meeting in June. Where amongst other things the PSC will suggest some minor changes in the PSC ToR.</p>
Concluding the meeting		
Summary of key decisions in the minutes	FIPP Chair	As recorded in the meeting

Annex 1 – Participants of the FIPP meeting

16 May 2024

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Beryl Davis
Chandra Bhandari
Einar Gørrissen (until 13:30h)
Gerhard Ross
Jane Meade
Jared Nyasani
Josephine Mukomba
Mahmood Mahmood
Prachi Pandey
Toma Donchev

FIPP members absent at the meeting

Alexandra Popovic
Monica Rajamanohar
Tiago Costa

PSC Observers

Alan Findlay
Niels Erik Brokopp
Raisa Maarit Pauliina Ojala

FIPP Technical Assistants

Edmond Shoko
Frederikke Lillehaug
Lise M. Styrk Hansen
Mathias Frost-Henriksen
Miroslav Rosenov Ivanov
Pawan Pumar Konda
Shourjo Chatterjee