

Minutes from the 3 and 5 September 2024 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 day Tuesday 3 September 2024 - 13:00–16:30 CEST Thursday 5 September 2024 – 14:30-14:40CEST</p>		
Agenda Item	Purpose	Record
Introduction		
<p>Introduction to the web meetings September 2024</p>		<p>The FIPP Chair informed about the web-meeting and the agenda. The agenda for the September 2024 meetings was the following:</p> <ul style="list-style-type: none"> • To discuss/ appraise/approve/vote on the endorsement version of GUID 5101 <i>Guidance on Audit of Security of Information Systems</i> • Discussion on the draft paper on <i>Not changing the way we do audits</i> for the PSC SC meeting in September 2024 • Information from the LO about the status and the process on the Revised Exposure Draft on GUID 5340 <i>Guidance on audits of Public Private Partnerships</i> • Information from the chair about <ul style="list-style-type: none"> ○ FIPP report 2023-2024 ○ FIPP call for candidates and a discussion paper on Enhancing the membership of the FIPP prepared by the PSC ○ The agenda for the FIPP November meetings • Information from the PSC Secr
Project Proposal / Exposure Draft / Endorsement version submitted from Goal Chair for discussion / appraisal		
<p>Endorsement version GUID 5101 <i>Guidance on Audit of Security of Information Systems</i></p>	<p>To discuss/appraise/approve according to FIPP Working Procedures and drafting conventions</p>	<p>Due to technical challenges, all SAls were not invited to give their comments to the exposure on the GUID 5101 draft in accordance with due process. The exposure process was therefore prolonged until 12 August 2024.</p> <p>FIPP members had carried out their written appraisals of the Draft Endorsement version prior to the September meeting. The project group had made amendments to the drafts after the new exposure. The updated draft was then discussed in FIPP and minor editorial changes was made.</p>

		<p>FIPP carried out a vote on the GUID 5101 – <i>Guidance on Audit of Information security</i>. The result of the vote was a unanimous approval by 12 votes (4 FIPP members were absent). According to due process, an approval by FIPP requires 2/3 of the votes. Hence the endorsement version for the GUID 5101 was approved by FIPP.</p> <p>Four FIPP members gave their votes directly after the meeting - also these in favour of approving the draft</p>
<p>Preparation for the work on the SDP</p>		
<p>Discussion paper on “Not changing the way we do audits”</p>	<p>Discussion and finalization of the draft paper on the premise that the projects stemming from the SDP 2023-2028 initiatives will not change the way SAIs perform audits. For information to the PSC SC meeting in September 2024</p>	<p>To prepare for the tasks ahead under SDP 2023- 2028, in the June 2024 meeting, FIPP discussed the dilemmas and challenges highlighted in a discussion paper. Key items that were discussed was amongst others the dilemma between achieving consistency across the ISSAIs and the boundary of ‘not changing the way SAIs do their audits’. It was agreed that the secretariat should develop a short paper with the aim to present it to the PSC Steering Committee.</p> <p>The paper was sent out to FIPP members in advance of the September-meetings. The purpose of the paper was to explain to the PSC Steering Committee how FIPP will handle the issues arising from the pledge ‘<i>not to change the way SAIs do their audits</i>’. FIPP was satisfied with the paper, with one addition of adding a fifth point about the quality process before exposure: to involve SAIs with different approaches to adopting the standards in order to see how the new pronouncements work</p> <p>The paper will be annexed to the FIPP report, to be presented as information to the PSC Steering Committee in their September 2024 meeting.</p>
<p>LO information</p>		
<p>Revised Exposure Draft on GUID 5340 <i>Guidance on audits of Public Private Partnerships</i></p>	<p>To inform FIPP of the process of the development of the updated GUID 5340 <i>Guidance on audits of Public Private Partnerships</i></p>	<p>The shadow LO for the project, Josephine Mukomba informed the FIPP about the status and the process of the draft.</p> <p>The exposure draft was previously discussed in the FIPP April 2022 meeting. FIPP had previously given feedback on an earlier draft in September 2021. FIPP then noted that feedback from CAS, PAS, and TSF had not been fully addressed and raised concerns about whether the WG had linked the subject matter to the ISSAIs. FIPP recommended updating the project proposal to address risks regarding quality assurance and working group composition.</p> <p>Since then, a new project group have taken over the project with a slightly different angle. Due to this, the original project proposal will fit its purpose and needs no immediate update. The updated exposure draft is currently undergoing a quality review by CAS</p>

		<p>and PAS before it is distributed with the Explanatory memorandum to discussion/appraisal/approval in FIPP.</p> <p>The objective is to have the Exposure Draft with Explanatory Memorandum for an initial discussion at the FIPP meeting in Sofia in November.</p>
<p>Information from FIPP Chair</p>		
<p>AoB</p>	<p>FIPP Chair</p>	<ul style="list-style-type: none"> - The chair informed about the FIPP report for 2023-2024 <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 2024 September web meeting. FIPP approved the FIPP report on Tuesday, 3 September 2024. The final FIPP report was distributed to the PSC SC on 5 September 2024. The paper on the premise for the SDP projects on “Not changing the way SAIs do audit” is presented in an annex to the FIPP report.</p> <ul style="list-style-type: none"> - The chair informed about the FIPP call for candidates and the paper from PSC on <i>Enhancing the membership of the FIPP</i>. At the agenda item the PSC Secr was present. <p>The paper <i>Enhancing the membership of the FIPP</i> that the PSC Secr will place on the agenda for discussion at the PSC SC 2024 meeting contained discussion points on how to assist FIPP. And with this more specifically on Involvement of stakeholders in the standards-setting process. The paper contains several reflections point that FIPP discussed and gave feedback on. FIPP Chair thanked FIPP for their commitment in the discussion and will bring the feedback into the workshop organized in connection to the treatment of the paper at the PSC Sc 2024</p> <ul style="list-style-type: none"> - FIPP members were asked for suggestions for topics they would like to see on the agenda for the FIPP meeting 25-29 November in Sofia, Bulgaria, and were invited to send in suggestions to the FIPP secretariat also after the meeting
<p>Information PSC Secr</p>		
<ul style="list-style-type: none"> - Info about the PSC Steering Committee meeting - FIPP recruitment 2024 - Implementation of the SDP. 	<p>PSC Secr</p>	<p>The PSC secretariat informed about the:</p> <ul style="list-style-type: none"> - agenda for the PSC-SC-meeting in September. Items on the agenda are amongst other things FIPP call for expression of interest, Revision of Due process and the status on the implementation of the SDP.

		<ul style="list-style-type: none"> - PSC offer of cost support for FIPP members in categories six and seven for in-person meetings to cover travel and accommodation. Members who require such support can contact the PSC secretariat. - process of FIPP Call for interest for the recruitment in 2024. There were 17 applications from 10 organisations. 6 persons were invited for interviews, the interviews were finalized 4 September, and the candidates will be announced in the PSC SC meeting in Brasilia 9-10 September and then forwarded to Governing Board for endorsement later this year. - status on the implementation of the SDP. The initiatives are now staffed, with just some minor clarifications.
Concluding the meeting		
Summary of key decisions in the minutes	FIPP Chair	As recorded in the meeting

Annex 1 – Participants of the FIPP meeting

3 Sept 2024

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Alexandra Popovic (from 15:20)
Chandra Bhandari
Gerhard Ross
Jane Meade
Jared Nyasani
Josephine Mukomba
Mahmood Mahmood
Tiago Costa
Toma Donchev

FIPP members absent at the meeting

Beryl Davis
Einar Gørrissen
Monica Rajamanohar
Prachi Pandey

PSC Observers

Alan Findlay

FIPP Technical Assistants

Frederikke Lillehaug
Lise M. Styrk Hansen
Miroslav Rosenov Ivanov
Pawan Pumar Konda
Shourjo Chatterjee

5 Sept 2024

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Alexandra Popovic
Chandra Bhandari
Gerhard Ross
Jane Meade
Jared Nyasani
Josephine Mukomba
Mahmood Mahmood
Tiago Costa
Toma Donchev

FIPP members absent at the meeting

Beryl Davis
Einar Gørrissen
Monica Rajamanohar
Prachi Pandey

PSC Observers

Alan Findlay

INTOSAI Secr

Andrea Loevenberger

FIPP Technical Assistants

Frederikke Lillehaug
Lise M. Styrk Hansen
Miroslav Rosenov Ivanov
Pawan Pumar Konda
Shourjo Chatterjee