

Minutes from the November 2025 meeting of the Forum for INTOSAI Professional Pronouncements
(FIPP) in Sofia, Bulgaria

The FIPP meeting 27-29 November 2024 is to be seen in connection to the SDP on-boarding seminar 25-26 November 2024. Both took place in Sofia, Bulgaria. Inputs from the SDP seminar were used as a starting point for elaborations at the FIPP meeting.

Meeting days

Wednesday 27 November 09:00-17:00 CET+1

Thursday 28 November 09:00-17:00 CET+1

Friday 29 November 09:00-12:00 CET+1

Agenda Item	Purpose	Record
Introduction		
Introduction to the FIPP meeting November 2024	For information	<p>The FIPP Chair welcomed everyone to the meeting and gave a background for the agenda. 2025 will include both an external review, survey on due process and the first stage of the projects in the SDP. The overall aim for the meeting is to prepare FIPP for these activities as well as continue developing FIPP in the role as a strong approval body working in the interest of the INTOSAI community. The detailed agenda for the meeting was the following:</p> <ul style="list-style-type: none"> • The Project proposal template for the SDP projects • Experiences and lessons learned from out-going FIPP members • Reflection on SAI Audit practice • Planning, how will FIPP work in 2025 • Information from FIPP chair
Project proposal template		
Update on the proposal template for the SDP projects	To make final adjustments in the project proposal template for better guidance to the projects in the SDP 2023-2028.	<p>The current project proposal template was developed mainly for work on standards and guidelines under the previous SDPs and will therefore need some adjustments for the new initiatives in the SDP 2023-2028. In the SDP seminar 25-26 November 2024, the participants discussed the need for adjustments in the current project template for the projects in the SDP.</p> <p>FIPP members considered the inputs from the discussion in the SDP seminar regarding the need for adjustments in the template. In the FIPP meeting it was noted that these new initiatives/projects are complex and ambitious. There are many actors with different roles and responsibilities, and many layers of reporting, so the template should be designed to meet diverse stakeholder requirements while maintaining flexibility to adapt to individual project contexts. The projects will vary when it comes to scope, timelines and outputs, for some projects it might be beneficial to start with a proposal on phase one. FIPP is responsible for approving the project proposals on behalf of INTOSAI according to due process and need to</p>

		<p>consider whether the project is organised in a way so that they can deliver products of high quality and according to plan. The inputs from the discussion will be incorporated in a draft Project proposal template to be circulated and approved by FIPP in the meeting in January 2025. Responsible: Monica, Tiago and Aicha</p> <p>It was discussed that there is also need for a template the project groups can use to communicate issues for comments from FIPP in their work, to help teams define the product and outline a tangible outcome. A new Issue paper template was agreed. This draft template will also be circulated for discussion in the January FIPP meeting. Responsible: FIPP Chair</p>
<p>Experiences and lessons-learned from out-going FIPP-members</p>		
<p>Kristoffer Blegvad and Alexandra Popovic shares their experiences from their time in FIPP</p>	<p>Learning from their experiences; developing FIPP</p>	<p>The outgoing members Kristoffer Blegvad and Alexandra Popovic was asked to share their experiences from their time in FIPP</p> <p>Alexandra emphasized the importance of strong relationships, in-person meetings, and taking adequate time for discussions to foster collaboration and avoid rushed decisions. She highlighted challenges in the LO role, particularly in managing disagreements with project groups, and stressed the need to stand firm on decisions</p> <p>Kristoffer reflected on INTOSAI’s evolution from guidelines to standards, noting past challenges like fragmented approaches and lack of external scrutiny, which FIPP helped address. He underscored the importance of clear expectations, SAI ownership of standards, and FIPP’s strategic role in strengthening INTOSAI’s standard setting while ensuring SAIs retain control over their mandates</p> <p>FIPP members expressed their gratitude for Alexandra’s and Kristoffer’s contributions over the years and shared reflections from their experience working together, wishing them the best of luck for their future endeavors.</p>
<p>Reflection on SAI Audit practice</p>		
<p>Presentation from all FIPP members on their SAI</p>	<p>Reflection and learning about implementation of standards and related challenges in view of SAIs mandates</p>	<p>FIPP in its role as an approval body work in the interest of the INTOSAI community and not representing the individual SAIs. To get a better understanding of the differences in audit mandate and practice around the world, to identify challenges that potentially should be considered as part of standard setting and to understand each other better, FIPP regularly spend some time to reflect on our individual SAI’s process of implementing the ISSAIs.</p> <p>The FIPP members all gave a short presentation of their SAI’s mandate, how the SAI had implemented the standards, and challenges faced in the implementation.</p> <p>The presentations highlighted significant differences in SAI mandates and implementation of ISSAIs. While most SAIs conduct financial, compliance, and performance audits, their scope and additional roles, such as auditing elections or citizen engagement, vary. Implementation efforts include creating manuals, training, and aligning practices, but challenges remain in interpreting standards, integrating IT</p>

		<p>systems, addressing inconsistent application, and managing resistance to change. Emerging issues like climate change audits add complexity</p> <p>It was concluded that the exercise was useful to gain an understanding of variation and challenges related to standard implementation in the SAIs globally.</p>
Planning 2025		
<p>How will FIPP work in 2025</p>	<p>To be prepared operationally for the work ahead on the SDP 2023-2028</p>	<p>FIPP meetings: There will be two in-person meetings in 2025. FIPP members were encouraged to consider if their SAI would be willing to host a meeting next year and potentially return to the FIPP chair in this regard.</p> <p>Meeting dates are:</p> <ul style="list-style-type: none"> • On-line meetings: <ul style="list-style-type: none"> • 21 and 23 January • 25 and 27 February • 25 and 27 March • 23 and 28 April • In-person meeting in late May and November/December (dates to be discussed with potential hosts) <ul style="list-style-type: none"> • Suggestion: Between 26 - 30 May • Suggestion: Between 1 - 5 December <p>Several potential topics for future meetings are identified:</p> <ul style="list-style-type: none"> • Inviting other standard setters • Meeting with all of the project groups, not just the project leads • Status in projects from previous SDPs, to hear about their plans • Development on strategic issues (FIPP ToR, due process, evaluation – according to progress. <p>Responsible: FIPP chair</p> <p>How we work: The FIPP webpage and Teams workspace are central to FIPP's operations. The webpage provides among many things access to key documents and an overview of FIPP meeting schedules and minutes. The Teams workspace, exclusive to FIPP members serves as the primary channel for sharing and reviewing project drafts and internal documents.</p> <p>It was agreed that in the work with the projects, there is a need for informal contact points between the formal decision points as soon as issues arise, so the work in the project groups don't delay, these include:</p> <ul style="list-style-type: none"> • With FIPP – resolve issues with the use of issue paper • With Core Group • Between project groups <p>It was raised that FIPP members should be informed about the topics on the Core Group meeting agenda in advance, and that the Chair should inform FIPP about the discussions and conclusions in the following FIPP meeting.</p>

		<p>As part of the discussion on how FIPP will move forward, the meeting revisited the results of a SWOT analysis conducted in 2020. It was agreed that many of the findings remain relevant. This review will serve as an important input for FIPP's work going forward</p>
<p>Relevant documents for the operation and mandate of FIPP</p>		
		<p>The FIPP Chair highlighted that the new SDP 2023-2028 and its initiatives would necessitate changes in the way FIPP works and key governing documents. The meeting reviewed the key documents governing FIPP's operations and mandate to identify necessary changes in the short and long-term.</p> <p>The FIPP chair asked FIPP to consider the need for The FIPP Terms of Reference (ToR) to be updated according to the new initiatives. Main message from the discussion:</p> <ul style="list-style-type: none"> • Change as little as possible • Some sentences changed for clarity • Working procedures should be covered by FIPP working procedures rather than in the ToR • Not just the ISSAIs • Too wide span for number of members – 10-16. Could potentially be between 15-18. <p>Responsible: FIPP secretariat</p> <p>Review of Due process (DP)</p> <p>The FIPP chair sent out in advance a document for discussion from the PSC secretariat. The background was that the PSC SC at its meeting in September, agreed to carry out a review of INTOSAI's Due process with aim to clarifying the document. The note from the PSC Chair contained questions raised to the PSC Secretariat on the Due process, FIPP was asked to provide additional areas which could appear unclear. The PSC secretariat plans to form a small working group to prepare a case for change and to plan the way forward on this</p> <p>FIPP discussed and agreed on the following input</p> <ul style="list-style-type: none"> • The message on FIPP as an approval body should be strengthened • The Due process should allow for more flexibility to address the needs of future projects • Strike out rather than include more • Clarify that PSC SC should only be involved in non-compliance with due process and not approve output/content from the initiatives • When disagreements occur between working groups and FIPP, it should be made clear that FIPP has the final say, and that Goal Chairs should reinforce this • As this document will be approved by INCOSAI, it will only take effect from 1.1.28 • It should be clarified what is needed from GCs in giving assurance, more details on this should be included in the PSC ToR

		<ul style="list-style-type: none"> • The need for translations should be considered. This could potentially slow the process down • Feedback should be given to the PSC Secretariat by end of January. <p>A short paper on this will be circulated to FIPP by mid-January. Responsible: FIPP chair</p> <p>FIPP report to the PSC SC</p> <p>The FIPP Chair raised the point that there is a need to improve the FIPP report to make it more useful, and asked FIPP members for inputs. Points raised included:</p> <ul style="list-style-type: none"> • There should be focus on topics according to FIPP ToR • Topics for discussion should be highlighted, including questions and possible solutions for PSC-SC decisions when needed • The report should raise awareness of any risks or challenges in the initiatives on a more general basis • Ther report should include a topic on the mid-term review for PSC SC consideration, ref due process • The «new» report will be sent to PSC-SC for their meeting prior to the GB 2025. • A draft/list of topics for the report will be circulated for discussed in our in-person meeting in May 2025 <p>Responsible: The FIPP secretariat</p> <p>FIPP Working procedures</p> <p>The FIPP Chair highlighted that the working procedures now cover how FIPP used to work with the GUIDs/ISSAIs. With the new initiatives the working procedures should be adjusted to be more general. FIPP discussed on the document, and the following arguments were noted:</p> <ul style="list-style-type: none"> • Change as little as possible. Rather strike out than include more • The level of detail should be reduced to allow for flexibility • The document should be made more general than today • Clarify what is expected from FIPP (and not individual members) • The working procedures should be forward-looking – focusing on the future • As this is FIPP’s document it can be changed easily <p>An updated version of the document will be ready for discussion at the January meeting. Responsible: Monica, Tiago and Aicha. Circulate to FIPP by 7 January To fully understand how things work, it is necessary to read the Working Procedures, Terms of Reference, and Due Process together. Consequently, any changes made to one document must be carefully coordinated with the others.</p> <p>Members agreed that there is a need to better document previous discussions and decision taken, particularly in the communication with the project teams. This also emerged from the discussion on the SWOT analysis. It was decided that the LOs should start using a new Cover paper/log for the projects. The template for this will be circulated for comments by mid-December. There is no need for FIPP approval – the template will be made available on Teams when finalized Responsible: Toma</p>
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Information from FIPP chair		
	Information from FIPP Chair	<ul style="list-style-type: none"> - The review of INTOSAI’s standard-setting process – status: The deadline for the Call for nomination expired 8 November 2024. - SDP 2023-2028 Mid-term review. The mid-term review will be carried out in 2025. FIPP secretariat have requested IDI to include some extra questions in the survey for their Global stocktaking report. - The FIPP Chair thanked the out-going members Einar, Alex and Kristoffer (Einar in absentia) for their significant contribution and companionship for the last 9 years in FIPP, and wished them all the best for their future aspirations.
Concluding the meeting		
Summary of key decisions in the minutes	FIPP Chair	<p>As recorded in the meeting Summary of the meeting:</p> <ul style="list-style-type: none"> • FIPP is an approving body and will request information from the projects in a form that allow us to come to an agreement and approve/make decisions in due time • FIPP agree that we should raise the issue of Governance to the external evaluation team • We still see a need for <i>a permanent secretariat</i> to support us as everything in FIPP is based on in-kind contribution. This will also be raised in the evaluation • FIPP continue our journey to professionalising the standard setting function in INTOSAI • We have improved some of our own processes but still see that we have potential for further improvement. • FIPP will continue to develop our own working procedures whenever needed to ensure clarity about our role and to manage expectations • We will continue to work in Teams to document our work. We will use the new template as a log to ensure knowledge retention and transparency • FIPP members will form groups that will be appointed to each of the five initiatives. The group is responsible for bringing issues to FIPPs attention in a timely manner • We will consider inviting other standard setters to our in-person meetings in order to get a better understanding of how we can improve our processes

Annex 1 – Participants of the FIPP meeting

27 Nov 2024

FIPP members present at the meeting

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

FIPP members absent at the meeting

Chandra Bhandari
Einar Gørrissen
Jane Meade

PSC Observers

Alan Findlay
Michel Alfonso Assad Cohen

PFAC

Muhammed A Alrazeen

INTOSAI Secr

Andrea Loevenberger

FIPP Technical Assistants

Frederikke Lillehaug
Lise M. Styrk Hansen
Miroslav Rosenov Ivanov

28 Nov 2024

FIPP members present at the meeting

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

FIPP members absent at the meeting

Chandra Bhandari
Einar Gørrissen
Jane Meade

PSC Observers

Michel Alfonso Assad Cohen

INTOSAI Secr

Andrea Loevenberger

PFAC

Muhammed A Alrazeen

FIPP Technical Assistants

Lise M. Styrk Hansen
Miroslav Rosenov Ivanov

29 Nov 2024

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Alexandra Popovic
Chandra Bhandari
Gerhard Ross
Jared Nyasani (until 10:00)
Josephine Mukomba
Mahmood Mahmood
Monica Rajamanohar
Tiago Costa
Toma Donchev

FIPP members absent at the meeting

Einar Gørrissen
Jane Meade

PSC Observers

Michel Alfonso Assad Cohen

PFAC

Muhammed A Alrazeen

INTOSAI Secr

Andrea Loevenberger

FIPP Technical Assistants

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