

Minutes from the September 2025 meeting of the Forum for INTOSAI Professional Pronouncements
(FIPP)

<p>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><u>Meeting days</u> Tuesday 16 September 12:00-16:00 (CEST) Thursday 18 September 12:00-16:00 (CEST)</p>		
Agenda Item	Purpose	Record
<p>Introduction</p>		
<p>Introduction to the FIPP meeting September 2025</p>	<p>For information</p>	<p>The FIPP Vice-Chair welcomed everyone to the meeting and gave an overview of the agenda. The agenda for the meeting included:</p> <ul style="list-style-type: none"> - Project proposal for the G-initiative - Preparation for the work on the P-initiative – a discussion on the Assignment - Update on SDG projects - Information from FIPP Chair - Information from PSC Chair
<p>Project Proposal / Exposure Draft / Endorsement version submitted from Goal Chair for discussion / appraisal</p>		
<p>G-initiative Project proposal</p>	<p>To discuss/appraise/approve according to FIPP Working Procedures and drafting conventions</p>	<p>The G-initiative Project proposal was discussed in the August 2025 FIPP meeting, where members noted that some issues still needed clarification before FIPP could proceed to approval. To address this, a follow-up meeting was held on 21 August between the project group, the FIPP LO and the secretariat to provide FIPP’s detailed feedback.</p> <p>A revised Project proposal was circulated in advance of the September FIPP meeting. FIPP acknowledged that the updated draft reflected clear progress and that many of the earlier comments have been effectively addressed. However, members also noted remaining inconsistencies and areas where further clarity was needed, particularly in sections where new text had been added.</p> <p>It was therefore concluded that additional adjustments are required before the proposal can be approved. To facilitate this and avoid further delays, it was decided that the FIPP LO-group will consolidate FIPP’s feedback and propose targeted revisions directly in the draft. The project team will then be invited to a meeting during the week of 29 September to review and discuss the proposed changes, with the aim of preparing the proposal to be ready for approval at the FIPP October 2025 meeting.</p>

<p>FAAS Updates in GUID 2900</p>	<p>For FIPP to discuss and confirm whether the proposed amendments qualify as minor editorial or conforming changes</p>	<p>The Project proposal for updating GUID 2900 was discussed and approved following the FIPP June 2025 meeting.</p> <p>Before the September FIPP meeting, FAAS submitted the first set of proposed amendments to GUID 2900. The documents were circulated to FIPP members in advance of the meeting. The amendments included changes required to GUID 2900 arising from updates to the underlying standards, ISSAI 2220 and 2600. In addition, a list of changes resulting from updates to ISSAI 140 was provided, considering the impacts to ISSAI 200, ISSAI 2000 and GUID 2900.</p> <p>FIPP reviewed and discussed the provided documents and agreed that the proposed changes are consistent with <i>minor editorial and conforming changes</i> as described under Due process section 2.2, stemming from the updates to ISSAI 140, ISSAI 2220 and ISSAI 2600. Members also agreed that it would be preferred to review future changes to pronouncements for review by FIPP as they are produced to ensure that changes are timely and relevant.</p> <p>A FIPP LO will be assigned to follow up with FAAS on this project.</p>
<p>Future format of the ISSAIs</p>		
<p>Assignment on the P-initiative</p>	<p>Based on the assignment a discussion on the P initiative to build a shared understanding of the P-initiative as preparation for discussing the P-initiative project proposal</p>	<p>Under the 2023-2028 SDP the ambition of the P-initiative is to achieve a clear set of INTOSAI Principles stemming from the current INTOSAI-P documents.</p> <p>As FIPP is responsible for providing guidance to the project groups during their work, the FIPP has previously assigned homework to prepare for the SDP projects. The purpose has been to familiarize FIPP members with the content and the potential challenges that the project groups may face.</p> <p>For the FIPP September meeting, an assignment on the P-initiative was circulated in advance. The exercise invited members to reflect on how core concepts like accountability and transparency are defined and applied across the current INTOSAI-P documents, to identify overlaps and inconsistencies, and to consider how the principles related to those concepts could be consolidated and updated into a clearer, more coherent set of INTOSAI-Ps. The purpose was to build a shared understanding of the P-initiative and to prepare FIPP members for discussions on the project proposal.</p> <p>In the discussion, the members highlighted several key takeaways:</p> <ul style="list-style-type: none"> - Overlaps between the INTOSAI-Ps exist, especially between P12 and P20, but they are not conflicting. - Accountability and transparency have both an internal dimension, SAIs own accountability and transparency, and an external dimension, namely how SAIs promote accountability and transparency in the public sector through its auditees. - It was noted that the Ps have different purposes, which makes their approach to the concepts of accountability and transparency different. - Jurisdictional activities are not covered by some principles related to accountability. - Whether P1 and P10 should be preserved or consolidated into a more updated set of INTOSAI-Ps - To remain relevant, the Ps should be future proof, reflecting changes in technology, sustainability, and public expectations. <p>The exercise was not intended to provide input or guidance to the project group, but rather to serve as a learning exercise for FIPP, to reflect collectively</p>

		on how the principles are presented and applied, giving insight into the complexity and possible challenges the project group is likely to face.
SDG Project update		
Update on all projects	Communication and coordination with and between FIPP and project teams	<p>The project leads for all the initiatives are invited to the FIPP meetings to give an update on the progress of the initiatives and clarify any issues that may arise in their work. If the project leads are unable to participate, the FIPP LOs give a short update.</p> <ul style="list-style-type: none"> - The T initiative project lead reported that they have allocated the work on different standards to members in the project group, and plan to have monthly progress meetings to follow up on their work. - The I-initiative had a retreat after the approval of the project proposal to start developing a work plan. The 32 members of the project are divided into 8 sub-groups, considering their strengths in terms of competence across the streams and memberships of sub-committees. Regular meetings are being held with the teams to ensure progress and consistency. When the work of the sup-groups has been delivered, the project leads will have another retreat to review the work and deliver a position paper by 1 December. - The P-initiative reported that they have made progress and have agreed on a way forward. The project is on the way developing a project proposal and the plan is to deliver a first draft to FIPP early October. - Neither the A-initiative project lead nor FIPP LO were present in the meeting. - The G-initiative is covered under the previous agenda point.
Information from FIPP Chair		
Information from the FIPP Vice chair	Information	<ul style="list-style-type: none"> - WGEA has submitted a request to withdraw outdated GUIDs. The documents related to this will be shared and discussed at the next FIPP meeting 21 and 23 October - There will be a physical FIPP meeting the first week of December in South Africa. - The FIPP Vice-Chair informed about his presentation of the FIPP report, with the new format at the PSC SC in Luxembourg in June. The report was well received.
Information from PSC Secretariat		
Information from the PSC Secretariat		<ul style="list-style-type: none"> - Jefferson Lima de Sousa provided an update on the ongoing process for the INTOSAI “competition” aimed at enhancing outreach and engagement. The initiative is designed to strengthen the visibility of standard-setting work and to encourage innovative communication of professional pronouncements. The competition is intended to highlight good practices and creative approaches from across the INTOSAI community.
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 September 2025

FIPP members present at the meeting

Mahmood Mahmood (Vice-Chair)
Aicha Benbelhassen
Archana Shirsat
Faizy Mansoury
Gerhard Ross
Hilal Huseynov
Jared Nyasani
Jane Meade
Jari Sanaskoski
Josephine Mukomba
Kristen Kociolek
Monica Rajamanohar
Tiago Costa (until 13:00h)
Toma Donchev

FIPP members absent at the meeting

Åse-Kristin Hemsén (Chair)
Chandra Bhandari

FIPP Technical Assistant

Tove Myklebust
Lise M. Styrk Hansen

PSC Observers

Jefferson Lima de Souza

INTOSAI Secr

Andrea Loevenberger

18 September 2025

FIPP members present at the meeting

Mahmood Mahmood (Vice-Chair)
Aicha Benbelhassen
Archana Shirsat
Chandra Bhandari
Faizy Mansoury
Gerhard Ross
Hilal Huseynov
Jared Nyasani
Jane Meade
Jari Sanaskoski
Josephine Mukomba (from 13:00h)
Kristen Kociolek
Toma Donchev (until 14:00h)

FIPP members absent at the meeting

Åse-Kristin Hemsén (Chair)
Monica Rajamanohar
Tiago Costa

FIPP Technical Assistant

Tove Myklebust
Miroslav Ivanov
Lise M. Styrk Hansen

PSC Observers

Jefferson Lima de Souza

INTOSAI Secr

Andrea Loevenberger

CBC Observer

Keatlegile Ndimande
Cobus Botes

SDP project leads (from 13h)

P-Initiative: Keatlegile Ndimande, Cobus Botes, Senzo Dlamini
I-Initiative: Pauline Nyaga, Emmaculate Cherop, Abdirahim Maalim
T-Initiative: Abrar Alsaegh, Ahmed Buti
G-Initiative:
A-Initiative:

