

Minutes from the October 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><b><u>Meeting days</u></b>  <b>Tuesday 21 October 12:00-14:30 (CEST)</b>  <b>Thursday 23 October 12:00-13:00 (CEST)</b></p>		
Agenda Item	Purpose	Record
<b>Introduction</b>		
Introduction to the FIPP meeting October 2025	<b>For information</b>	<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"> <li>- Project proposal for the G-initiative</li> <li>- Request from WGEA</li> <li>- Update on SDG projects</li> <li>- Information from FIPP Chair</li> <li>- Information from PSC Chair</li> </ul>
<b>Project Proposal / Exposure Draft / Endorsement version submitted from Goal Chair for discussion / appraisal</b>		
G-initiative Project proposal	To discuss/appraise/approve according to FIPP Working Procedures and drafting conventions	<p>The G-initiative Project proposal was discussed in the <a href="#">September 2025 FIPP meeting</a>. It was concluded that some additional adjustments were required before FIPP could approve the proposal. To facilitate this and avoid further delays, it was decided that the FIPP LO-group would consolidate FIPP's feedback and propose targeted revisions directly in the draft.</p> <p>The document with the proposed amendments was shared with the project ahead of the October meeting. The project group agreed with the proposed changes, but suggested removing specific dates from the milestones, keeping the stipulated time estimates, and adjusting the start date after approval.</p> <p>FIPP discussed the amended draft, which is now mainly in line with earlier comments provided and the SDP. The discussion showed that there are strong links to PSC's project to review the Due Process, as there might be need for a separate due process for GUIDs.</p> <p>FIPP agreed to remove the specific dates in the proposal and adjust the start date to after the approval.</p> <p>FIPP carried out a vote on the G-initiative project proposal. The result of the vote was that 8 members voted in favour of approval.</p> <p>6 FIPP members were absent. One voted in favour of approving the draft after the meeting.</p>

		According to due process, approval by FIPP requires 2/3 of the votes. Hence the G-initiative Project proposal was approved by FIPP
<b>Request from WGEA</b>		
Request from WGEA	To discuss based on the information and documents from WGEA circulated	<p>WGEA submitted a request to withdraw GUIDs 5299, 5201 and 5203 noting that these documents are outdated. They informed that these have been superseded by a new consolidated WGEA Guidance on Environmental audit, which has been published on WGEA's website as a non-IFPP document. WGEA proposed that this new guidance be considered for inclusion in the next SDP, either within the IFPP or through another appropriate framework. The request and supporting documents were circulated to FIPP members ahead of the meeting.</p> <p>The discussion in FIPP highlighted that due process (DP) does not clearly define a formal procedure or template for withdrawals; beyond requiring justification and timing.</p> <p>Members raised several points and concerns including:</p> <ul style="list-style-type: none"> <li>- The new WGEA guidance was developed outside the IFPP and without prior FIPP involvement, which undermines FIPP's role as gatekeeper of the framework.</li> <li>- Decisions concerning documents entering or leaving the IFPP should go through FIPP.</li> <li>- Due process ensures quality, credibility and transparency. Issuing guidance outside IFPP may risk damaging INTOSAI's reputation as a standard setting body.</li> <li>- Having no content on environmental audit in the IFPP could also harm INTOSAI's image.</li> <li>- Documents outside the IFPP could also affect what is inside the framework, which necessitates a mechanism to ensure coordination.</li> <li>- The issue showed the need for improved coordination between the INTOSAI bodies/Goal Chairs and working groups.</li> <li>- Subject-matter guidance may require faster, more flexible mechanisms, possibly outside the IFPP, but with clear coordination and quality assurance. While the G-initiative may help clarify such distinctions, they cannot alone resolve the governance gap</li> </ul> <p>FIPP members voted to approve the WGEA GUIDs, on the condition that the justification explicitly states that the GUIDs are <i>outdated</i>, not <i>replaced</i>.</p> <p>FIPP carried out a vote on the withdrawal of the GUIDs 5299, 5201 and 5203. The result of the vote was that 9 members voted to approve the withdrawal. One member voted against approval, due to the lack of clarity around the justification, motivation and possible impact of the withdrawal. 4 FIPP members were absent. According to due process, approval by FIPP requires 2/3 of the votes. Hence the withdrawal of the GUIDs 5299, 5201 and 5203 was approved by FIPP</p> <p>A note will accompany the decision to the Goal Chairs (KSC/PSC) emphasizing the need for better coordination on matters impacting the IFPP. FIPP also agreed on the need to Develop a standard format/template for withdrawal requests, including justification, timing, and process.</p>
<b>SDG Project update</b>		

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"> <li>- The T-initiative: the project lead reported that the work is progressing well, and that they are working on the terminology list. No specific issues</li> <li>- The I-initiative: the project lead reported good progress, the group has a meeting scheduled for 30 October. SAI Latvia has resigned from the group, but this has not affected progress. The project LO has left FIPP, and Aisha Benbelhassen and Jari Sanaskoski will replace him as LOs</li> <li>- The A-initiative was not represented by the project, and the LO was not present</li> <li>- The G-initiative: (see previous paragraph)</li> <li>- The P-initiative was not represented by the project, and the LO had no information about the progress of the project.</li> </ul>
<b>Information from FIPP Chair</b>		
Information from the FIPP Vice chair	Information	<ul style="list-style-type: none"> <li>-</li> <li>- There will be a physical FIPP meeting 2-5 December in Pretoria, South Africa. The meetings will take place at the Auditor General of South Africa's premises. It is important to start travel arrangements early to get visas in time.</li> </ul>
<b>Information from PSC Secretariat</b>		
Information from the PSC Secretariat		<ul style="list-style-type: none"> <li>- The PSC secretariat informed that INTOSAI IDI and IFAC will sign a MOU which replaces an older one. PSC will also sign an MoU with IDI which outlines how they will work together</li> <li>- A call for expression of interest to replace FIPP member Toma Donchev will be launched early next year. PSC will try to establish a reserve list, to be able to replace members faster.</li> <li>- The update of Due Process will be launched after INCOSAI. Will need at least one person from FIPP in this working group.</li> </ul>
<b>Concluding the meeting</b>		
Summary of key decisions in the minutes	FIPP Chair	As recorded in the meeting

## Annex 1 – Participants of the FIPP meeting

### 21 October 2025

#### **FIPP members present at the meeting**

Mahmood Mahmood (Vice-Chair)  
Archana Shirsat  
Chandra Bhandari  
Faizy Mansoury  
Hilal Huseynov  
Jared Nyasani  
Jane Meade  
Jari Sanaskoski  
Josephine Mukomba  
Tiago Costa

#### **FIPP members absent at the meeting**

Åse-Kristin Hemsén (Chair – on leave)  
Aicha Benbelhassen  
Gerhard Ross  
Kristen Kociolek  
Monica Rajamanohar

#### **FIPP Technical Assistant**

Tove Myklebust  
Lise M. Styrk Hansen

#### **PSC Observers**

Alan Findlay

#### **INTOSAI Secr**

Andrea Loevenberger

#### **SDP project leads (from 12h)**

I-Initiative: Pauline Nyaga  
T-initiative: Abrar Alsaegh  
P-Initiative:  
G-initiative:  
A-initiative:

### 23 October 2025

#### **FIPP members present at the meeting**

Mahmood Mahmood (Vice-Chair)  
Archana Shirsat  
Chandra Bhandari  
Hilal Huseynov  
Jane Meade  
Jari Sanaskoski  
Tiago Costa

#### **FIPP members absent at the meeting**

Åse-Kristin Hemsén (Chair – on leave)  
Aicha Benbelhassen  
Faizy Mansoury  
Gerhard Ross  
Jared Nyasani  
Josephine Mukomba  
Kristen Kociolek  
Monica Rajamanohar

#### **FIPP Technical Assistant**

Miroslav Ivanov  
Tove Myklebust  
Lise M. Styrk Hansen

#### **PSC Observers**

Alan Findlay

#### **INTOSAI Secr**

Andrea Loevenberger