

Minutes from the February 2026 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 10 February 12:00-16:00 (CEST) Thursday 12 February 12:00-16:00 CEST</p>		
Agenda Item	Purpose	Record
<p>Introduction</p>		
<p>Introduction to the FIPP meeting February 2026</p>	<p>For information</p>	<p>The FIPP 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"> - Position paper for the I-initiative - Position paper for the P-initiative - Update on SDP projects - WGEA withdrawal of GUIDs - Information from FIPP Chair - Information from PSC Chair
<p>SDP Project updates</p>		
<p>'P'-initiative Position paper</p>	<p>Presentation and discussion on the 'P'-initiative position paper on the way forward for the P project. To update FIPP on current thinking and possible next steps</p>	<p>The P-initiative has repeatedly reported challenges and complexity in its work, which has prevented the project group from finalizing a project proposal. In December 2025 FIPP meeting, challenges related to the classification and status of the different principles was discussed, and FIPP recommended that the project group should explore possible scenarios in a position paper for discussion in the PSC SC meeting 29 January 2026.</p> <p>The project group developed a Position paper which was discussed in the PSC SC meeting. The project lead Keatlegile Ndimande presented the position paper, identifying challenges like:</p> <ul style="list-style-type: none"> - There are strong and diverging views on whether the INTOSAI-Ps should be consolidated, amended, or left unchanged - There is currently no shared understanding across INTOSAI of the purpose, hierarchy, and intended use of the Ps. - Given their foundational historical and externally recognized role, the project group felt that meaningful consultation cannot proceed without first establishing greater conceptual clarity. - The SDP requires step 1 to be an analysis of how P1 is used. However, the project group highlights that as the documents are interlinked, P1 cannot be meaningfully analysed in isolation. - The project group proposes that the way forward is to proceed in a sequenced manner. As a first step, the INTOSAI Classification principles should be clarified, followed by a contextual and

		<p>explanatory document outlining their background, purpose and intended use. Based on this, consultation will be conducted to assess how the Ps are used and interpreted in practice.</p> <p>The project lead explained that they have a draft project proposal which needs minor refining, which should be ready for discussion at the next FIPP meeting.</p> <p>FIPP acknowledged the high sensitivity of this project and recognized that it is important to move forward cautiously and at slow speed. FIPP also agreed that there could be a need for clarification of the Classification principles. FIPP secretariat will prepare a paper for discussion during the first half of 2026 aiming for the GB meeting in the second half of 2026.</p> <p>FIPP also discussed the need for updating the SDP if the changes in the P project are significant. This will be assessed at a later stage and after the project proposal is received and approved.</p> <p>FIPP concluded that</p> <ul style="list-style-type: none"> - FIPP will prepare recommendations on revising the Classification principles. - Once the project proposal is approved, the need for an update of the SDP will be assessed.
<p>'I'-initiative Position paper</p>	<p>Presentation and discussion of the 'I'-initiative position paper. To discuss issues and alternative solutions to support further progress of the project</p>	<p>In the December 2025 FIPP meeting, the I-initiative project lead presented several dilemmas the project faced and requested guidance from FIPP. The project group was asked to prepare a position paper outlining the options for addressing the identified challenges, in order for FIPP to get a better understanding of the topics and a solid basis for providing guidance.</p> <p>The project group prepared a position paper which was shared ahead of the meeting. The paper presents the I-initiative's initial structural review of the ISSAIs and identified several recurring problem areas across the ISSAIs, including:</p> <ul style="list-style-type: none"> - Inconsistent layout/structure - Inconsistent presentation of requirements - Duplication of concepts within and across standards - Inconsistent numbering and cross-referencing - Headings that do not match content. <p>The team lead, Pauline Nyaga, also presented the status and progress of the initiative's work up to date, including quality assurance mechanisms. The project has set 30 June 2026 as the deadline for the next deliverable.</p> <p>FIPP thanked the project group for the comprehensive work. However, as the paper raises several complex and interlinked questions, the consequences of the different options need to be assessed in connection. Some issues may also have implications for other initiatives. FIPP therefore agreed that additional time is needed before providing consolidated feedback. The March meeting will be used for a more in-depth discussion, and written feedback will follow the discussion in the March meeting. If issues identified fall under the Core Group's responsibility, FIPP will ensure that such issues are referred there</p>
<p>Update on all projects</p>	<p>Informal exchange to ensure communication and coordination between FIPP and the SDP initiatives</p>	<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>

		<p><u>The T-initiative:</u> The project lead Ahmed Buti presented the progress on the work with the draft glossary.</p> <ul style="list-style-type: none"> - Frequency analysis across standards was done as a basis for identifying key terms - Draft definitions and justification for selection have been developed - Intends to limit the glossary to the most essential terms, approx. 15 per standard - Discussions with the I-initiative is planned before submission to FIPP. - The initiative requested to move the first draft glossary deliverable to 2nd quarter of 2026 <p>FIPP emphasized that quality should not be compromised but requested that a draft list be shared at the March FIPP meeting. It was encouraged to focus on the most essential audit terms to avoid being overly ambitious. FIPP highlighted that timeline adjustments should be discussed in the Core Group.</p> <p><u>The G-initiative:</u> The project lead, Shefali Andaleeb, presented the progress on the work in the project after the approval of the project proposal. This project has reported on lack of resources earlier. The project has now succeeded in including additional volunteers to the project, and 7 SAIs are now represented in Phase 1 activities.</p> <p>Phase 1 activities include:</p> <ul style="list-style-type: none"> - Document review of existing GUID structure and the process for developing GUIDs, using Component 1 as a key reference. - Engagement with INTOSAI bodies (regions, WGs, sub-committees) to understand how GUIDs are used and perceived. - Benchmarking against other standard setters <p>These activities will result in a preliminary assessment report to analyse strengths and weaknesses of the current GUID framework, identify gaps and process issues, and provide the foundation for Phase 2 of the project. The initiative aims to complete phase 1 and present the preliminary report to FIPP by end of May 2026.</p> <p>The discussion in FIPP emphasised that existing INTOSAI material should be utilised before expanding consultation. FIPP reminded the initiative that it has previously been agreed that external consultation should be channelled through the Core Group. Also, it was emphasised that any deviation from the approved plan should be brought back to FIPP and the Core Group for discussion.</p> <p><u>The A-initiative:</u> The project lead Spyros Pilos presented the progress and the on-going work on the IFPP website. Implementation is currently delayed due to the pending contract with the website provider. The ongoing work includes:</p> <ul style="list-style-type: none"> - Development of a “mock-up” prototype to test the design and facilitate dialogue with the provider when the contract issue is resolved
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WGEA withdrawal of GUIDs		
<p>WGEA withdrawal of GUIDs 5200, 5201 and 5203</p>	<p>To discuss the written justification provided by WGEA explaining why the GUIDs are considered outdated</p>	<p>FIPP received a paper from WGEA for the October 2025 FIPP meeting with request to withdraw GUID 5200, 5201 and 5203. FIPP supported the proposal on the condition that the justification explicitly states that the GUIDs are outdated, not replaced. The project was asked to provide a brief explanation of why the GUIDs are outdated. The justification was received from WGEA and circulated ahead of the meeting.</p> <p>FIPP discussed the proposal in light of the criteria set in due process point 2.3 on withdrawal of pronouncements. As the proposal for withdrawal should be out on issai.org, FIPP agreed that the proposal should focus on informing the INTOSAI community of the withdrawal, the purpose of the G initiative and where environmental audit guidelines are available in the meantime. FIPP therefore agreed that the justification should be expanded before sending it out on Exposure. The FIPP secretariat will revise the justification text, incorporating clearer explanation of the rationale. The revised justification will be circulated to FIPP members and submitted for vote through a written procedure. The Exposure will be launched once FIPP has formally approved the updated justification.</p>
Information from FIPP Chair		
<p>Information from the FIPP Vice chair</p>	<p>Information</p>	<ul style="list-style-type: none"> - FAAS has submitted position papers on ISSA 5000 and standalone LCE standard. - PAS had undertaken a review of GUIDs 3910 and 3920 and ISSAIs 300 and 3000 following the adoption of ISSAI 140 to identify necessary conforming amendments. The proposed amendments were limited to wording and did not fully reflect the broader implications of the new ISSAI 140. Also, considering the on-going initiatives, particularly the I-initiative, it was questioned whether wording changes are appropriate before the result of the other initiatives are more clear. The issue has therefore been postponed awaiting further developments under the I-initiative and broader discussions
Information from PSC Secretariat		

Information from the PSC Secretariat		<ul style="list-style-type: none"> - The PSC workplan, including the plans for the sub-committees was approved at the PSC SC meeting 29 January 2026. - The Due Process revision is ongoing, and there is a proposal to establish a permanent Due Process working group - Requests regarding standard setting includes: <ul style="list-style-type: none"> - The GUID 1900 on Peer reviews – Slovakia has requested a revision on this guideline and will liaise with CBC - SAI Croatia is interested in revising ISSAI 130 to incorporate use of AI. ISSAI 130 is currently an “orphan” GUID, which PSC may assume ownership on, unless there are other volunteers - GUID 5340 on Public-Private Partnerships was discussed, the quality is insufficient for IFPP and it was decided that the document should remain outside IFPP.
Concluding the meeting		
Summary of key decisions in the minutes	FIPP Chair	As recorded in the meeting

Annex 1 – Participants of the FIPP meeting

10 February 2026

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Mahmood Mahmood (Vice-Chair)
Aicha Benbelhassen
Archana Shirsat (until 15:00)
Chandra Bhandari
Faizy Mansoury (until 14:00)
Fredrick Bobo
Gerhard Ross
Hilal Huseynov
Jared Nyasani
Jane Meade
Jari Sanaskoski
Kristen Kociolek
Monica Rajamanohar
Tiago Costa

FIPP members absent at the meeting

FIPP Technical Assistant

Tove Myklebust
Miroslav Ivanov
Lise M. Styrk Hansen

PSC Observers

Alan Findlay
Leonardo Naves Sousa (until 14:30)
Michel Cohen

CBC Observers

Peter Rostedt

INTOSAI Secr

Andrea Loevenberger

SDP project leads (from 15h)

P-Initiative: Keatlegile Ndimande

12 February 2026

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Mahmood Mahmood (Vice-Chair)
Aicha Benbelhassen
Archana Shirsat
Chandra Bhandari
Faizy Mansoury (until 14:30)
Fredrick Bobo
Gerhard Ross
Hilal Huseynov
Jared Nyasani
Jane Meade
Jari Sanaskoski
Kristen Kociolek
Tiago Costa

FIPP members absent at the meeting

Monica Rajamanohar

FIPP Technical Assistant

Tove Myklebust
Miroslav Ivanov
Lise M. Styrk Hansen

PSC Observers

Alan Findlay
Leonardo Naves Sousa
Michel Cohen

CBC Observers

Peter Rostedt

INTOSAI Secr

Andrea Loevenberger

SDP project leads (from 12-13h)

I-Initiative: Pauline Nyaga, Emmaculate
Cherop, Abdirahim Maalim
T-Initiative: Abrar Alsaegh, Ahmed Buti
G-Initiative: Shefali Andaleeb
A-Initiative: Spyros Pilos