

Minutes from the March 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 24 March 12:00-16:00 (CEST) Thursday 26 March 12:00-16:00 (CEST)</p>		
Agenda Item	Purpose	Record
Introduction		
Introduction to the FIPP meeting March 2026	For information	<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 - Project Proposal for the P-initiative - Update on SDP projects - FAAS: Revised GUID 2900 - Update from the working group on Working Procedures - Information from FIPP Chair - Information from PSC Chair
SDP Project updates		
'P'-initiative Project Proposal	Presentation, discussion and vote on the 'P'-initiative Project Proposal	<p>The P-initiative has repeatedly reported challenges and complexity in its work, which has prevented the project group from finalising a project proposal. The challenges were discussed at the December 2025 FIPP meeting, and a position paper from the project group was discussed at the January PSC SC meeting and the February 2026 FIPP meeting. In February FIPP agreed that it will prepare recommendations for the revision of the Classification Principles and that the need to revise the current SDP would be assessed once the project proposal is approved.</p> <p>The project group presented a Project proposal which as a result of discussions in FIPP and the PSC SC now only encompasses step 1 of the 2 steps outlined in the SDP 2023-2028. This step involves conducting a structured consultation in order to produce an evidence-based foundation on which to base decisions on updating the INTOSAI-Ps.</p> <p>The scope of the project includes</p> <ul style="list-style-type: none"> - clarifying the nature, purpose, hierarchy and intended use of the INTOSAI-Ps - provide input to FIPP on potential refinement/expansion of the Classification Principles - conducting a high-level and targeted consultation in the INTOSAI community

		<ul style="list-style-type: none"> - providing recommendations to the PSC to regarding the next SDP <p>The scope does not include updating the INTOSAI-Ps, and if an update is recommended as a result of the project this will be the subject of a new Project Proposal.</p> <p>FIPP raised some concerns including the need to update the SDP, as well as the authority and placement of the proposed contextual and explanatory document and its relation to the Classification Principles. However, FIPP acknowledged the importance of ensuring the project continues to move forward and considered the approach proposed in the paper to be reasonable.</p> <p>FIPP requested a minor amendment to the Project Proposal to clarify the role of FIPP. The amended Project Proposal was voted on and approved with 15 votes.</p>
<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>As a result of issues raised by the project at the December 2025 FIPP meeting, the project group were asked to include these in the position paper on structural review outlining the options for the issues. The position paper was first discussed at the February 2026 FIPP meeting, however as the issues raised are complex and interlinked FIPP deemed it necessary to consider the issues further before providing consolidated feedback.</p> <p>FIPP discussed the issues raised in the position paper acknowledging the need to provide useful guidance without overriding the role of the project group. In discussing the questions in the paper, FIPP agreed on a set of 8 principles which while not fully answering all the detailed questions from the I-initiative were deemed to give the group sufficient guidance to make the decisions necessary to move forward.</p> <p>These principles included:</p> <ul style="list-style-type: none"> - ISSAI 200-400 should be read in conjunction with ISSAI 100. - The structure of ISSAI 200-400 should be aligned. However, ISSAI 200 can deviate from ISSAI 300-400 when required to reflect the underlying ISAs. - Each requirement in ISSAI 2000-4000 should stem from a principle in ISSAI 100 and 200-400, and each principle in ISSAI 100 and ISSAI 200-400 should be fully operationalised in the requirements of ISSAI 2000-4000. <p>Several of the questions in the Position Paper were found to be dependent on establishing clear definitions to distinguish between the auditing principles, requirements and application materials. FIPP therefore recommended that the I-initiative start the work under objective iv in the Project Proposal earlier than planned. The principles will be communicated to the project group and to the PSC Steering Committee.</p>
<p>Update on all projects</p>	<p>Informal exchange to ensure communication and coordination between FIPP and the SDP initiatives</p>	<p>The Liaison Officers of the SDP projects were invited to give an update on the progress of the initiatives and raise any issues that might need clarification in FIPP.</p> <p><u>A-initiative</u>: Monica gave a short update of the groups progress. The group have progressed with the next deliverable on actions to collect user feedback. The document is being finalised and will be formally submitted to FIPP once approved by the working group.</p> <p>As previously mentioned, the groups work has been somewhat hampered by challenges regarding who should represent INTOSAI in the agreement with the</p>

		<p>website provider. The issue has been resolved with SAI Brazil signing on behalf of INTOSAI. Alan Findlay on behalf of PSC could confirm that the contract is expected to be signed imminently.</p> <p><u>G-initiative:</u> Tiago gave a short update of the groups progress. Despite the late approval of the Project Proposal, the working group are making progress on their first deliverable, a preliminary assessment report that will identify strengths and weaknesses with the current structure and process for developing GUIDs. The group expects to have a deliverable ready for the May meeting.</p> <p>The work is divided into three subgroups working on developing a template to review a sample of 4 GUIDs, develop a questionnaire to be sent to institutions on the usability of GUIDS and another questionnaire aimed at developers of GUIDs.</p> <p>FIPP noted the progress and repeated its previous advice that consultations should be coordinated by the Core Group. Alan Findlay confirmed that this will be coordinated in the Core Group.</p> <p><u>T-initiative:</u> Jared gave a short update and Mahmood spoke on behalf of the group which is hampered in its work due to the difficult situation in Bahrain as a result of the war in Iran. Communication in the project group is limited as the project leads at times do not have access to office facilities or an internet connection. However, work continues to progress on a working paper on the terminologies to be addressed by the project. The document will include justifications for the inclusion and exclusion of terminologies. The working group is hopeful that this document can be submitted to FIPP in time for the next meeting.</p> <p>FIPP acknowledged the difficult situation in Bahrain and suggested that the Core Group might discuss the consequences of a possible delay.</p> <p><u>P-initiative:</u> the FIPP Chair informed that the need to change the current SDP, as a consequence of the changes made to the project, will be discussed at the next FIPP meeting.</p>
<p>Revised GUID 2900 to conform with ISSAI 2600</p>		
<p>Revised GUID 2900 to conform with ISSAI 2600</p>	<p>To discuss whether changes made to GUID 2900 to conform with the new ISSAI 2600 are minor editorial and/or conforming changes in accordance with Due Process 2.2</p>	<p>FAAS have proposed changes to GUID 2900 to conform with changes made in the recently revised ISSAI 2600. These have been submitted to FIPP in order to approve that the changes are minor editorial and conforming changes that do not lead to substantial changes that will require endorsement by the members of INTOSAI, in accordance with Due Process 2.2.</p> <p>FIPP reviewed the changes proposed by FAAS and agreed that for the most part the changes are minor editorial and conforming changes. However, the group have proposed a new paragraph 19, which although reasonable, is new text that is not in accordance with the definition of “minor editorial and conforming changes” as defined in Due Process.</p> <p>FIPP proposes that the new paragraph 19 alone be exposed to the INTOSAI community. This will not require the need of a new Project Proposal from the group.</p>

Update of FIPP Working Procedures		
Update from the working group	Information	<p>At the December meeting FIPP had a workshop and discussions on the way it works. As a result of the discussions, it was decided to amend the FIPP Working Procedures. A working group was established to this regard, led by Tiago.</p> <p>Tiago informed that the group is drafting an update of the Working Procedures. The group are producing a document that shows the original text along with suggested changes and the justification for the changes, which was shown at the meeting. The first draft is expected to be submitted to FIPP at the May meeting.</p>
Information from FIPP Chair		
Information from the FIPP Chair	Information	<ul style="list-style-type: none"> - The Proposed Withdrawal of GUIDs 5200, 5201 and 5203 has been exposed. The withdrawal is expected to be ready to be approved at the Governing Board meeting in November this year. - The need for a FIPP meeting in April will be decided after the Easter holidays. - Meeting dates for the next half of 2026 will be announced in April.
Information from PSC Secretariat		
Information from the PSC Secretariat	Information	<ul style="list-style-type: none"> - The call for new applicants to FIPP has resulted in 20 applications received of which 6 candidates will be invited for interviews in time to inform the PSC of the results at their April meeting. - The PAS recently had their annual meeting where aside of their work programme and that of the PSC one of the major issues discussed was AI. The chosen approach is to concentrate on the ethical side of AI and to this regard a revision of ISSAI 130 is being planned. This will require a revision of the current SDP. The PSC would be grateful if FIPP can appoint an LO to join the preliminary discussions in the working group. - As there is a lot going on within AI, the presidency of INTOSAI is being approached to ensure the work is coordinated. - The new permanent body for Due Process is established and has started meeting. There are a number of questions that the body will address to consider the need to change due process. They will start by considering the difference between the SDP and the work plans of the different committees and how they best can relate to each other to ensure transparency and clarity.
Concluding the meeting		
Summary of key decisions in the minutes	FIPP Chair	As recorded in the meeting

Annex 1 – Participants of the FIPP meeting

24 March 2026

FIPP members present at the meeting

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

FIPP members absent at the meeting

Faizy Mansoury

FIPP Technical Assistant

Tove Myklebust
Miroslav Ivanov

PSC Observers

Alan Findlay
Michel Afonso Assad Cohen (From 13:30)
Ornella Menetto

CBC Observers

Peter Rostedt

SDP project leads

P-Initiative: Keatlegile Ndimande, Jabuliele Nyathi

26 March 2026

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Mahmood Mahmood (Vice-Chair)
Chandra Bhandari
Gerhard Ross
Hilal Huseynov
Jared Nyasani
Jane Meade
Jari Sanaskoski
Kristen Kociolek
Monica Rajamanohar
Tiago Costa

FIPP members absent at the meeting

Archana Shirsat
Aicha Benbelhassen
Faizy Mansoury
Fredrick Bobo

FIPP Technical Assistant

Tove Myklebust
Miroslav Ivanov

PSC Observers

Alan Findlay
Michel Afonso Assad Cohen

PFAC observers

Muhammed Alrazeen

CBC Observers

Peter Rostedt

SDP project leads

P-Initiative: Keatlegile Ndimande