

Minutes from the 18 and 25 June 2024 web-meetings of the Forum for INTOSAI Professional Pronouncements (FIPP)

<p>After experiences from the pandemic Covid-19 situation, the 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>Meeting day Tuesday 18 June 2024 - 13:00–17:00 CET Tuesday 25 June 2024 - 13:00–17:00 CET</p>		
Agenda Item	Purpose	Record
Introduction		
Introduction to the web meetings June 2024		<p>The FIPP Chair informed of the web-meeting and the agenda. The agenda for the June 2024 meetings was the following:</p> <ul style="list-style-type: none"> • To discuss/ appraise/approve the endorsement version of GUID 5101 <i>Guidance on Audit of Security of Information Systems</i> • Project proposal template: a continued discussion on the possible format for an updated SDP project proposal template • Preparation for the work on the I-initiative of the SDP: a continued discussion on the format of the ISSAIs • Information from the PSC Secr
Project Proposal / Exposure Draft / Endorsement version submitted from Goal Chair for discussion / appraisal		
Endorsement version GUID 5101 <i>Guidance on Audit of Security of Information Systems</i>	To discuss/appraise/approve according to FIPP Working Procedures and drafting conventions	<p>FIPP members had carried out their written appraisals of the Draft Endorsement version prior to the June meeting. Several points raised by the respondents had not been addressed. In addition, FIPP went through the document in detail and agreed on a few amendments that need to be included before the Draft is ready for a vote in FIPP.</p> <p>FIPP discussed the need for restructuring and for subheadings in the document though this is not included as part of the drafting conventions for GUIDs. For readability FIPP agreed to include subheadings.</p> <p>However, it emerged that due to technical challenges, not all SAIs has been invited to give their comments to the exposure on the GUID 5101 draft in accordance with due process. This is the responsibility of the Goal chairs. FIPP agreed to involve the PSC and the KSC chairmanship to solve this issue in accordance with</p>

		<p>due process. The PSC Secr is currently in dialogue with KSC, the responsible Goal Chair of the project, regarding possible solutions to this issue. Before a decision has been made the endorsement version of the GUID 5101 and FIPPs recommendation have been placed on hold.</p> <p>As a follow-up from the meeting, the KSC and the project group will also be made aware of their responsibility to publish all comments on issai.org and in addition provide an overview of comments and how they have been addressed by the project group in the Draft Endorsement version.</p>
<p>SDP Project Proposal template</p>		
<p>A discussion on possible format for an updated SDP project proposal template</p>	<p>To discuss and identify possible elements to include in an SDP Project proposal template</p>	<p>An assignment was sent out in advance as homework, on possible elements to include in an SDP Project proposal template. The discussion was postponed from the 16 May FIPP meeting. The FIPP chair presented a summary of the responses from the FIPP members on the different questions.</p> <p>FIPP identified different needs for information for different groups/stakeholders. See attached presentation. There are at least 3 main groups that need to be considered:</p> <ul style="list-style-type: none"> • The INTOSAI community • FIPP and the responsible Goal Chair • The project group <p>The INTOSAI community will need information on how the project will influence the way they do audit including when changes potentially will take place. In addition the INTOSAI community will also need to understand the link between the project and the SDP.</p> <p>FIPP and the responsible Goal Chair need a project proposal to make sure there is a shared understanding of what the project will produce and how future plans could address the need for involvement from the two parties.</p> <p>The project group and its members need more detailed information on output, deadlines, quality assurance and risks.</p> <p>The FIPP chair pointed out the need for different level of details, as an example call for one project proposal for FIPPs approval while the project team need further details to plan their future work. In order to get the project's views on their needs, FIPP will discuss the project proposal templates in their in-person meeting in November. Appointed project leads will be invited to participate during this discussion.</p>

Preparation for the work on the SDP		
Future format of the ISSAIs	To build a shared understanding of the format of the ISSAIs	<p>To prepare for the tasks ahead under SDP 2023-2028, FIPP discussed the dilemmas and challenges highlighted in a discussion paper sent out in advance.</p> <p>The purpose of the discussions was to:</p> <ul style="list-style-type: none"> • evaluate the overall picture resulting from the exercise on the logical relationships and linkages between the auditing principles, requirements and application material across the ISSAIs (see the minutes from the May meeting); • consider the dilemma between achieving consistency across the ISSAIs and the boundary of ‘not changing the way SAIs do their audits’; • outline a working approach and the way the project groups may provide FIPP with proposals for texts; • determine possible ways, in which FIPP can support the project groups, e.g. by developing a special template for drafting ISSAI texts <p>The ambition is to define a format that makes the different elements of text work as well as possible together, and to have some kind of frame for those who will be involved in the projects in different ways. An on-boarding session for the SDP projects will also be an important way to ensure common understanding in the project groups.</p> <p>The discussions will continue in the next FIPP meetings</p>
Information		
AoB	FIPP Chair	<p>FIPP meetings in 2024</p> <p>The FIPP meetings for the 2nd half of the year 2024 will be as follows:</p> <ul style="list-style-type: none"> - Web-meetings 3 and 5 September - Web-meetings 15 and 17 October - In person meeting 25-29 November in Sofia, Bulgaria
Information PSC Secr		
Update on the status on the SDP projects	PSC Secr	<p>The current status is that 35 SAIs are willing to participate in the projects. Most initiatives are well-covered, except for the A-initiative. Although only one SAI has expressed interest in leading one of the projects, the PSC will reach out to those who have expressed interest to explore potential solutions.</p>

<p>The agenda of the PSC-SC in June and September</p>		<p>Further the PSC secretariat informed about the PSC-SC-meeting in June and September. For the June meeting the agenda has been distributed. Agenda items related to FIPP are:</p> <ul style="list-style-type: none"> • FIPP membership • Status on the SDP • Guidance on cooperation with internal auditors • Information from the subcommittees
<p>Concluding the meeting</p>		
<p>Summary of key decisions in the minutes</p>	<p>FIPP Chair</p>	<p>As recorded in the meeting</p>

Annex 1 – Participants of the FIPP meeting

18 June 2024

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Alexandra Popovic
Beryl Davis
Chandra Bhandari
Gerhard Ross
Jane Meade
Jared Nyasani
Josephine Mukomba
Mahmood Mahmood
Monica Rajamanohar (from 13.30)
Prachi Pandey
Tiago Costa
Toma Donchev

FIPP members absent at the meeting

Einar Gørrisen

PSC Observers

Alan Findlay

INTOSAI Secr

Andrea Loevenberger

FIPP Technical Assistants

Frederikke Lillehaug
Lise M. Styrk Hansen
Mathias Frost-Henriksen
Miroslav Rosenov Ivanov
Pawan Pumar Konda

25 June 2024

FIPP members present at the meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Alexandra Popovic
Beryl Davis
Einar Gørrisen
Gerhard Ross
Jane Meade
Jared Nyasani
Mahmood Mahmood
Prachi Pandey
Tiago Costa
Toma Donchev

FIPP members absent at the meeting

Aicha Benbelhassen
Chandra Bhandari
Einar Gørrisen
Josephine Mukomba
Monica Rajamanohar

PSC Observers

Alan Findlay

FIPP Technical Assistants

Frederikke Lillehaug
Lise M. Styrk Hansen
Mathias Frost-Henriksen
Miroslav Rosenov Ivanov
Pawan Pumar Konda
Shourjo Chatterjee