**Explanatory Memorandum – (name of project)**

**REQUEST FOR COMMENTS**

This Exposure Draft (name of project), was developed by the (name of working group)

Respondents are asked to submit their comments electronically by Month Date Year to the email address (insert email address). Please submit comments to specific paragraphs using the file circulated at the same time as the exposure draft. General comments may be submitted using PDF or Word documents. All comments will be considered a matter of public record and may be posted on the issai.org website.

The (name of working group) will consider all comments received when preparing the final version of the text for submission to the Forum for INTOSAI Professional Pronouncements (FIPP) for approval.

The FIPP have approved this exposure draft on Month Date Year (cf. section 2.1 of the due process for the IFPP). The final pronouncement is expected to take effect from Month Year.

Respondents are encouraged to consider the effective date in their comments to the exposure draft.

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**Introduction**

**Background**

**Questions to Consider**