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**Emne:** FAAS chair comments on draft SDP 2023 to 2025  
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Dear colleagues,

Thank you for the opportunity to review and comment on the proposed Strategic Development Plan (SDP) for the INTOSAI Framework of Professional Pronouncements (IFPP) for the period 2023 to 2025. This response reflects the views of the chair of FAAS.

In the past, the SDP seemed to remain strictly focused on the development of new pronouncements and we now observe that development activities related to improving the overall quality of the IFPP are prioritized. We agree with the inclusion of such priorities in the SDP for the period 2023 to 2025.

The activities of the Financial Audit and Accounting Subcommittee (FAAS) are controlled by the FAAS strategic and operational plans which are agreed upon by the FAAS group. FAAS ensures that its efforts always remain focused on helping the INTOSAI Professional Standards Committee (PSC) effectively achieve the Goal 1 strategic objectives which are defined in the INTOSAI strategic plan. The specific priorities of the FAAS group are presented in the FAAS operational plan.

At the time of this submission, FAAS is focused on the following priorities which FAAS has determined will lead to IFPP changes.

1. GUID 2900 - Guidance to the financial auditing standards is an IFPP pronouncement that requires annual maintenance due to its nature. The content of this GUID is directly linked to the financial audit ISSAIs which are equivalent to the International Standards on Auditing (ISAs) developed by the International Auditing and Assurance Standards Board (IAASB). All changes to the financial audit ISSAIs must be carefully analyzed by FAAS to assess the impact on GUID 2900 and to initiate development activities when required.
  - a) FAAS has identified a need review the financial audit ISSAI content in Volume 1 of the IAASB handbook that was published on December 2, 2022 and to update GUID 2900 as required to ensure continued alignment of the guidance with the related standards. When performing this necessary review, FAAS may also propose revisions to help improve the overall quality of GUID 2900 when such opportunities for improvement are identified.
  - b) FAAS has identified a need to update Section 4 of GUID 2900 due to the changes to the quality standards developed by the IAASB.
  - c) FAAS has identified a need to update Section 27 of GUID 2900 due to changes that were made to ISSAI 2600.
2. FAAS continuously monitors changes occurring within the IFPP to determine if such changes have impacted the financial auditing pronouncements in the IFPP. FAAS is closely monitoring the ongoing development of ISSAI 140 to assess the impact on Section 4 of GUID 2900 and on related content in ISSAI 200 and ISSAI 2000.

FAAS is also monitoring the IAASB's development of the new financial auditing standard for less complex entities to conclude on the relevance of this new standard to the public sector context. Since INTOSAI is presently aligning its financial auditing standards with those of the IAASB, a decision should be reached

with respect to the treatment of this new standard in the IFPP.

Other current FAAS priorities could potentially lead to an IFPP development in the future and FAAS will inform those responsible for the management of INTOSAI's standard-setting priorities whenever such conclusions are reached by FAAS.

Thank you for considering this information when establishing the SDP for the period 2023 to 2025.

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يعد هذا البريد الإلكتروني ومحتوياته سرية و تخص فقط الشخص أو الجهة المعنية، و في حال لم تكن أنت المتلقي المعني بالرسالة أو وصلت هذه الرسالة على بريدك الإلكتروني عن طريق الخطأ ، يرجى إبلاغ المرسل وحذف هذا البريد الإلكتروني وملفاته المرفقة من نظامك. لا يحق لك نسخ أو طباعة أو توزيع أو استخدام هذا البريد الإلكتروني أو أي من مرفقاته إلا بموافقة مسبقة من المرسل، وفي حال مخالفتك لما تم توضيحه آنفاً فستتعرض للمساءلة القانونية. أي آراء معروضة في هذا البريد الإلكتروني تخص الشخص المرسل فقط ولا تمثل بالضرورة وجهة نظر ديوان المحاسبة في دولة الإمارات العربية المتحدة. لا يتحمل ديوان المحاسبة أي مسؤولية عن أي ضرر ناتج عن أي فيروسات أو برامج خبيثة تنتقل عن طريق هذا البريد الإلكتروني.