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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 SAI UAE as a user of the IFPP content.

**1. Do you believe the initiatives will improve clarity and understandability of the IFPP?**

Yes

**2. Do you believe the suggested initiatives are relevant to help your organisation in implementing the IFPP?**

Yes

**3. Does your SAI have suggestions on how to make the pronouncements available for your auditors so that we support a more active use of the pronouncements in their daily work?**

We believe the "A" initiative, as described in the draft SDP 2023-2025, will help improve access to the IFPP content by all interested stakeholders. The SAI UAE audit process is now digitalized therefore improving access to the IFPP content in a digital format will be very helpful for our auditors. These improvements will also help our other employees who must access the IFPP content to develop SAI UAE processes that are aligned with IFPP requirements (e.g. audit methodology development, employee development).

**4. Do you have suggestions for new initiatives that you believe are important to support your SAI in implementing the ISSAIs and enhance audit quality?**

We consider the publishing of ISSAI 150 - Auditor Competence and the related GUIDs to be a very important IFPP development for the SAI UAE. We recommend maintaining a strategic focus on initiatives that aim to help develop auditor competencies.

**5. Are there new topics/areas that are currently not covered by the IFPP that need to be included in the future?**

All SAI UAE audit teams are expected to be able to address information technology risks that are relevant to the audit risks they are working on. It would be helpful for our audit operation if the IFPP addressed the evaluation of information technology risks more completely.

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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.