



Dear,

Please find our comments on:

IFAC Proposes Revised Statements of Membership Obligations (SMOs)

Subject Matters	Our Comments
Importance of SMOs : 1- QA 2- International Education 3- International Standards 4- Code of Ethics 5- IPSASB 6- Investigation 7- IFRSs	Very Important
Framework	Agreed with (but who has the right to determine these types of responsibilities of PAOs. Shall the PAOs set themselves into one of these categories or IFAC Committees do?) How can IFAC assign or origination (Grouping Organization) in terms of these obligations, It is not clear?
SMO 1, SMO2, SMO3, SMO4, SMO5, SMO6, SMO7	Agreed with

Best regards

Dr Mohammed Alabbas

Executive Manager

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