

Dear Sir,

I highly recommend to consider the new Three Lines Model recently issued by the IIA to update the expected role of the following in dealing with fraud:

- Governing Body
- Management
- Internal Audit
- External Audit
- Regulators
- Assurance providers in General

Thank you and good luck

Ahmed Al-Qawasmi, MSc, CMA, CFM, CIA, CRMA, JCPA, CISA, CDPSE, CFE  
Mobile: +962 795976408

[ahqawasmi@yahoo.com](mailto:ahqawasmi@yahoo.com)