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Dear David

IES6: ASSESSMENT OF PROFESSIONAL COMPETENCE

The Institute of Chartered Accountants of Scotland (ICAS) welcomes the opportunity to comment on the IAESB's Exposure Draft of changes to International Education Standard (IES) 6 – Assessment of Professional Competence.

Question 1: Is the change in scope of IES6 to assessment across Initial Professional Development (IPD) and Continuing Professional Development (CPD) appropriate?

Yes, the change in the scope of IES6 to assessment across IPD and CPD is appropriate and is more likely to be a better reflection of practice in many IFAC member bodies.

Question 2: Does the change accommodate the different approaches taken by professional accounting organisations?

Yes, the suggested change does appear to accommodate the many different approaches to assessment taken by professional accounting organisations.

Question 3: Are the principles of assessment sufficient?

The principles identified in the redrafted IES 6, do seem appropriate. However, there are two areas which may require further consideration:

In the Explanatory Memorandum, under the section Significant Issues – Confirmation of Professional Competences Prior to Qualification, the fourth sentence states "The IAESB recognizes that candidates need to demonstrate their professional competence, particularly in regard to the integration of different areas of knowledge and skills and their ability to apply this to real world situations." Whilst there is reference to integration in the suggested definition of the "sufficiency" principle there is no mention of application to "real world situations", it may be worth considering whether this definition could be expanded to read "...applied to a range of **real world** situations and contexts".

The IES as currently drafted in the requirements section is not sufficiently clear that the identified principles should be applied to both individual assessments and to the overall assessment process.

Question 4: Is the objective to be achieved by a member body, stated in the proposed revised IES6 appropriate?

Whilst the two bullets in paragraph 6 seem appropriate the final sentence "Applying the principles of assessment in this standard provides confidence in this process" doesn't seem to add to the meaning or understanding of the objective. It may be more appropriate to make the link to assessment in the explanatory material included at A2.

Question 5: Have the criteria identified by the IAESB for determining whether a requirement should be specified been applied appropriately and consistently, such that the resulting requirements promote consistency in implementation by member bodies?

Yes, the criteria appear to have been applied appropriately and consistently and the principles-based approach adopted should promote consistency in implementation by member bodies.

Question 6: Are there any terms within the proposed IES6 which require further clarification? If so, please explain the nature of the deficiencies.

It would be helpful if clarification could be given to whether the terms "assessment" and "assessment activities" are considered to be the same term. These terms seem to be used interchangeably throughout the Explanatory Materials but only "Assessment" is defined in both the new definitions and the existing IAESB glossary. This is highlighted in A1 where the final sentence includes both terms and it is not clear if there is a distinction in what is being referred to eg "assessment....may be the responsibility of IFAC member bodies, other providers may provide substantive input into the assessment activity".

Related to this it is not clear from the Exposure draft whether the new definition of "assessment" is retaining the same explanation as given in the IAESB Glossary of Terms as no reference is made to input measures; process measures; and output measures in the proposed IES6. It would be helpful if this could be clarified further.

Para 7 Should this be reworded as "...attained an appropriate level of **professional** competence..." rather than the current wording "...attained an appropriate level of competence..."

It was surprising that there is no Requirement or guidance in the Explanatory Materials that those responsible for assessment should consider the totality of the assessment process and its underlying individual components across IPD to ensure that the whole process meets the principles and has the appropriate degree of integration and real life application.

In addition, in view of the fact that CPD is referred to specifically in both the Objectives and Requirements paragraphs, the reference in paragraph A6 back to IES7 is not particularly helpful to those implementing the IES.

Yours sincerely



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