

Dear David McPeak
IAESB Senior Technical Manager,

please find belows answers SKAU to the document above:

1. The IAESB recognizes the importance of including reflection in ethics education.

Question 1: Is the proposed requirement for reflective activity in relation to ethics education appropriate?

Answer - yes, it is

Question 2: Does this requirement raise implementation issues?

Answer: we think, yes

2.

The proposed IES 4 has also been redrafted according to the guidelines provided in the IAESB Drafting Conventions.

Question 3: Is the objective to be achieved by a member body, stated in the proposed revised IES 4, appropriate?

Answer: yes, it is.

Question 4: 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?

Answer: we think yes

Question 5: Are there any terms within the proposed IES 4 which require further clarification? If so, please explain the nature of the deficiencies.

Answer: we think there are not any terms within the proposed IES 4 which require further clarification.

Comments on Other Matters

Translations-Recognizing that many respondents intend to translate the final IESs for adoption in their own environments, the IAESB welcomes comment on potential translation issues noted in reviewing the proposed IES 4.

Answer: SKAU will intent to translate all IES standards .

Sincerely yours,

Alzbeta Skulova
Slovenska komora auditorov