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International Accounting Education Standards Board  
International Federation of Accountants  
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Dear Mr McPeak

**Comments on Proposed Revised International Education Standard IES 6, Assessment of Professional Competence**

Chartered Accountants Ireland welcomes the opportunity to comment on the proposed changes to IES 6. This matter was considered by the Institute's Education Training and Lifelong Learning Board recently.

In overall terms we commend the IAESB for the proposed revision which we believe reflects the aims of the new *Framework* and the desire to apply the envisaged "clarity" approach.

In terms of the questions raised we have a number of comments as follows:

**Question 1: Is the change in the scope of IES 6 to *assessment across Initial Professional Development (IPD) and Continuing Professional Development (CPD) appropriate?***

The extension of the standard to include IPD and CPD makes sense. Member bodies will remain responsible to determine the minimum standards of competence required at completion of IPD. The CPD assessment will have to accommodate the varied careers of professional accountants and include regulatory requirements as appropriate.

**Question 2: Does this change accommodate the different approaches taken by professional accounting organizations?**

The proposed structure for assessments is sufficiently flexible to accommodate the differing approaches in the workplace and in the education/assessment process.

The standard does not make any reference to global mobility an increasing challenge for member bodies in terms of assessing skills and competencies achieved in different countries. Additionally the role of regulators in relation to regulated activities is increasingly evident and might receive greater emphasis.

**Question 3: Are the principles of assessment sufficient?**

The expanded principles of assessment are helpful and clear.

**Question 4: Is the objective to be achieved by a member body, stated in the proposed revised IES 6, appropriate?**

The stated objective in Paragraph 6 is clear.

**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?**

The proposed revised standard does meet the identified IAESB criteria.

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

We have a few minor points which may assist the IAESB in its deliberations:

- In Paragraph A9 it states that the assessors have “comparable levels of ability” which presumably refers to the assessors as a group rather than in relation to those they are assessing.
- In Paragraph A12 it refers to regulatory “constraints”. Might the term “requirements” be added for clarity?
- In Paragraph A16 additional activities which add to transparency include the availability of model solutions, feedback on performance, and an examination appeals system.

We trust that these comments are helpful to you. Should you require any additional clarification or information on this please feel free to contact us.

Kind regards

Yours sincerely

Ronan O’Loughlin  
Director of Education and Training  
On behalf of Chartered Accountants Ireland Education Training and Lifelong Learning Board