

From: Kurker, Steven K

Subject: Consultation Paper seeks views on a number of specific issues that require consideration in relation to the IAESB's planned revision of International Education Standard (IES) 8: Competence Requirements for Audit Professionals.

I think the revisions are excellent...especially those concerned with the attainment of advanced skills and practical experience as a requirement for classification as a competent auditor. I have observed that, quite clearly, professional certifications are not enough...that CPAs without practical experience applying CPA skills are not competent to perform audits of even medium complexity. Bravo. Good job.