

CIPFA response to IAESB consultation on the IES 6 Exposure Draft

Introduction

In general, The Chartered Institute of Public Finance and Accountancy (CIPFA) welcomes the redrafting of International Education Standard 6, Assessment of Professional Competence.

Request for specific comments

Question	Comment
Question 1: Is the change in the scope of IES 6 to <i>assessment across</i> Initial Professional Development (IPD) and Continuing Professional Development (CPD) appropriate?	<p>It is a positive move to increase the scope of IES 6 to include the whole of the IPD period, and therefore recognise that the assessment of professional competence need not be confined to the final assessment before qualification.</p> <p>There needs to be a clearer distinction between assessment prior to qualification and CPD. The latter is covered in IES 7, and it would be more appropriate for IES 6 to focus on assessment up to qualification only.</p>
Question 2: Does this change accommodate the different approaches taken by professional accounting organizations?	Yes (but reducing emphasis on a final assessment raises issues, which are discussed under 'further comments' below)
Question 3: Are the principles of assessment sufficient?	Yes.
Question 4: Is the objective to be achieved by a member body, stated in the revised IES 6, appropriate?	Yes.
Question 5: Are there any terms within the proposed IES 6 which require further clarification? If so, please explain the nature of the deficiencies.	The distinction between 'assessments' and 'assessment activities' should be clarified.

Further comments

Extant standard paragraphs 6-7

The extant standard refers to the final assessment of capabilities and competence normally being 'in addition to purely academic qualifications' and 'beyond undergraduate level'. These points appear to have been lost in the proposed standard, and this may be interpreted as a lowering in expectations regarding the level of assessment.

The wording of paragraphs 6 and 7 (and also paragraphs 12 and 23) in the extant standard indicates that the final assessment should be **towards the end** of the pre-qualification education programme. There are benefits to this approach, particularly in ensuring that the learning from the breadth of the curriculum, which in some cases will have focused on demonstrating knowledge up to that point, can be assessed in a more integrative and practical manner. Reducing the emphasis on the final assessment being towards the end of the pre-qualification period may potentially lead to less assessment of an integrative and practical (or 'real-world') nature. The final assessment currently applied in the CIPFA professional qualification ensures that there is a rigorous test of professional competence immediately prior to qualification, giving the opportunity for a more integrative or synthetic style of test, bringing together the range of content covered in previous stages of IPD and previous assessments.

We would therefore recommend that some reference to the positioning of a final assessment of capabilities and competences towards the end of the pre-qualification education programme should be reinstated. This could be as a recommendation, rather than being mandatory, and is in line with current practice amongst UK professional accountancy bodies. One option would be to amend the wording in the second bullet point in paragraph A3 to 'a series of examinations that focus on different areas of competence, conducted throughout IPD **and** at the end of IPD'.