

Mr. David McPeak,  
IAESB Technical Manager,  
International Accounting Education Standards Board,  
International Federation of Accountants (IFAC)  
529 5th Ave,  
New York,  
NY 10017,  
USA

28 January 2019

### **Proposed comments on Proposed Revisions to IESs 2,3,4, and 8 Information and Communications Technologies and Professional Skepticism**

Chartered Accountants Ireland welcomes the opportunity to comment on the proposed changes to IES 2, 3, 4, and 8.

In overall terms we commend the IAESB for the proposed revisions. This matter was considered by our Education Training and Lifelong Learning Board at its meeting in January 2019. As noted in your Exposure Draft there are significant changes taking place in the area of Information and Communications Technologies. Additionally recent global failures in the area of audit in particular highlight the need for stronger Professional Skepticism for all accountants.

In terms of the questions raised our specific comments are as follows:

1. Do you support the proposed revisions to learning outcomes related to the areas of Information Communications & Technologies (ICT) and Professional Skepticism provided in Appendices A,B, C, and D? If not, what changes do you suggest?  
Our response: We support the proposed changes.
2. Are there additional ICT and professional Skepticism learning outcomes that you would expect from aspiring and professional accountants (See Appendix E)?  
Our response: We support the proposed learning outcomes and do not have any additions.
3. Do you support the new definitions of Information and Communications Technologies, Intellectual Agility, and Professional Judgment added to the IAESB Glossary of Terms? If not, what changes would you suggest?  
Our response: We support the proposed definitions and their inclusion in the Glossary.
4. Are there any terms within the new and revised learning outcomes of IESs 2, 3, 4 and 8, which require further clarification (See Appendix E)? If so, explain the nature of the changes?  
Our response: We have no additional terms or learning outcomes to add.

Should you require additional comment or clarification please do not hesitate to contact me directly.

Kind regards  
Yours sincerely

A handwritten signature in black ink, appearing to read 'Ronan O'Loughlin', with a long horizontal flourish extending to the right.

Ronan O'Loughlin  
Director of Education and Training  
Chartered Accountants Ireland  
(For the Education Training and Lifelong Learning Board)