

ICAEW

CONSULTATION RESPONSE

Proposed Revisions to IES 6 - Initial Professional Development, Assessment of Professional Competence



ICAEW welcomes the opportunity to comment on the Proposed Revisions to IES 6 - Initial Professional Development, Assessment of Professional Competence published by the International Federation of Accountants on 24 April 2024, a copy of which is available from this [link](#).

This response has been prepared by the ICAEW's Education and Training Directorate in consultation with the Education and Training Board.

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Answers to specific questions

1. *Do you support the proposed revisions to IES 6? If not, please explain your reasons and indicate what changes you suggest.*

ICAEW supports the proposed revisions to IES 6. We include below some small amendments and comments for consideration which we think would further enhance the changes:

A15: ICAEW suggests the addition of the following words at the end of the paragraph:
“And in accordance with the rules and principles governing the assessment”

A16: ICAEW does not think that the authenticity of an assessment has a bearing on its integrity, at least in the sense that the two are defined. We would suggest removal of (a). Further to this, the integrity of assessments can also be increased by an appropriate framework of sanctions where there are breaches of assessment security. The integrity of assessments can also be increased by providing a range of variable, comparable test materials – where the assessment type allows.

A18: ICAEW would like to suggest that validity (rather than integrity) can be increased by authenticity.

A20: Transparency may be increased by providing accurate and comparable examples of assessment materials, including where possible the publication of previous formal ‘live’ assessment materials.

2. *Do you find the revisions to the IES 6 Explanatory Material to be helpful? If not, please explain your reasons and indicate what changes you suggest.*

ICAEW finds the revisions to the IES 6 Explanatory Material to be helpful.

3. *Do you find the revisions to the glossary and Conforming Amendments to be helpful? If not, please explain your reasons and indicate what changes you would suggest.*

ICAEW finds the revisions to the Glossary and the Conforming Amendments to be helpful.

4. Do you believe the adoption and implementation of the proposed revised IES 6 will present any challenges to your organisation? If yes, what challenges do you foresee?

ICAEW does not foresee any issues with the implementation of the proposed revised IES 6. In a similar vein to our comments on the revised IESs 2,3 and 4, we would caution that more may need to be done to support the less developed PAOs in implementing these changes to avoid any expansion of the attainment gap between those IFAC member bodies that have the capacity to implement the standards and those that may find this more challenging.

5. General comments

In keeping with our comments on the proposed revisions to IESs 2, 3 and 4, ICAEW notes that the governance process for approving the amended IES 6 would benefit from greater outreach, transparency and external involvement. The current decision-making process seems relatively “closed” with IFAC staff and the IFAC Board deciding on the matters at hand.