



IES EXPOSURE DRAFT: RESPONSE TEMPLATE

RESPONSE TEMPLATE FOR THE ED OF THE PROPOSED REVISIONS TO IES 6 – INITIAL PROFESSIONAL DEVELOPMENT – ASSESSMENT OF PROFESSIONAL COMPETENCE

Guide for Respondents

Comments are requested by **July 24, 2024**.

This template is for providing comments on the Exposure Draft (ED) of proposed revisions to International Education Standard 6 – Initial Professional Development – Assessment of Professional Competence, in response to the questions set out in the Explanatory Memorandum (EM) to the ED. It also allows for respondent details, demographics and other comments to be provided. Use of the template will facilitate IFAC's automated collation of the responses.

You may respond to all questions or only selected questions.

To assist our consideration of your comments, please:

- For each question, start by indicating your overall response using the drop-down menu under each question. Then below that include any detailed comments, as indicated.
- When providing comments:
 - Respond directly to the questions.
 - Provide the rationale for your answers. If you disagree with the proposals in the ED, please provide specific reasons for your disagreement and specific suggestions for changes that may be needed to the requirements, application material or appendices. If you agree with the proposals, it will be helpful for IFAC to be made aware of this view.
 - Identify the specific aspects of the ED that your response relates to, for example, by reference to sections, headings or specific paragraphs in the ED.
 - Avoid inserting tables or text boxes in the template when providing your responses to the questions because this will complicate the automated collation of the responses.
- Submit your comments, using the response template only, without a covering letter or any summary of your key issues, instead identify any key issues, as far as possible, in your responses to the questions.

The response template provides the opportunity to provide details about your organization and, should you choose to do so, any other matters not raised in specific questions that you wish to place on the public record. All responses will be considered a matter of public record and will ultimately be posted on the IFAC website.

[Use the “Submit Comment” button on the ED web page to upload the completed template.](#)

Responses to IFAC’s Request for Comments in the EM for the ED, Proposed Revisions to IES 6 – Initial Professional Development – Assessment of Professional Competence

PART A: Respondent Details and Demographic information

Your organization’s name (or your name if you are making a submission in your personal capacity)	Deloitte Touche Tohmatsu Limited
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Gareth Wellings
Name(s) of contact(s) for this submission (or leave blank if the same as above)	Jennifer Eberman
E-mail address(es) of contact(s)	jeberman@deloitte.ca ; gwellings@deloitte.co.uk
Geographical profile that best represents your situation (i.e., from which geographical perspective are you providing feedback on the ED). Select the most appropriate option.	Global
	If “Other”, please clarify
The stakeholder group to which you belong (i.e., from which perspective are you providing feedback on the ED). Select the most appropriate option.	Accounting Firm
	If “Other”, please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	

Should you choose to do so, you may provide overall views or additional background to your submission. **Please note that this is optional.** IFAC’s preference is that you incorporate all your views in your comments to the questions (also, the last question in Part C allows for raising any other matters in relation to the ED).

Information, if any, not already included in responding to the questions in Parts B and C:

PART B: Responses to Specific Questions in the EM for the ED

For each question, please start with your overall response by selecting one of the items in the drop-down list under the question. Provide your detailed comments, if any, below as indicated.

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

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

Deloitte supports in principle the proposed revisions to International Education Standards (IES) 6 IPD – Assessment of Professional Competency, which aim to incorporate principles of integrity, modernize the concept of equity to include accessibility and inclusivity, and adapt to changes in assessment delivery.

Nonetheless, we propose a number of amendments and recommendations to enhance the clarity and efficiency of the standard's application. Specifically, we observe that some of the newly proposed assessment principles could potentially overlap with existing principles, which may cause unnecessary complexity and confusion. We suggest consolidating certain principles and providing further elaboration on others to simplify understanding and application.

- *Regarding **integrity**, we support its inclusion as a distinct principle. However, we observe that the current concept primarily focuses on the functioning of the assessment and does not extend to the conduct of individuals completing the assessment. We suggest expanding the definition and examples of integrity to include the conduct of individuals.*
- *Regarding **authenticity**, we do not agree that it should be a separate principle resulting from changes in assessment delivery. Instead, we believe that the concepts of authenticity should be integrated into the principal of validity, where there is considerable overlap.*
- *Regarding **equity**, we wholly endorse the inclusion of both accessibility and inclusivity as integral components of delivering fair assessments. However, we suggest integrating these characteristics into a comprehensive definition of equity, rather than treating them as separate principles, as currently proposed in paragraph 9.*

Furthermore, we observed that the proposed changes to IES 6 remove the concept that assessment activities should have "high levels" of principles, replacing it with an absolute requirement to "meet the principles." Considering the subjectivity in applying principles, cost and resource considerations, and potential tradeoffs, we recommend retaining the concept of "high levels" of principles.

We propose specific edits to the standard to reflect these suggestions:

- *Paragraph 9 – We recommend revising this to remove authenticity, accessibility, and inclusion as distinct principles in the standard. In the Explanatory Materials, the definition and examples of the application of existing principles should be expanded to include relevant characteristics of each. Specifically, characteristics of authenticity should be incorporated into the principles of validity and the definition of equity should be broadened to better reflect the characteristics of inclusion and accessibility.*
- *Paragraph 9 – We propose maintaining the original language and preserving the concept of 'high levels' of principles, as opposed to 'satisfaction' of these principles. (This would align better with the guidance in A10 that refers to higher levels of principles being 'good practice'.)*

Our response to Question 2 includes related amendments to the Explanatory Material to further substantiate our recommendations and enhance the overall application and effectiveness of the standards.

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| 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 would suggest. |
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Overall response: [Agree, with comments below](#)

Detailed comments (if any):

Deloitte appreciates the revisions to the Explanatory Material as a valuable supplement to support the implementation of assessment. Nevertheless, we suggest several modifications based on the views expressed in our response to Question 1, as well as additional recommendations to enhance the utility of the materials.

A6

- We notice an inconsistency in language. While elsewhere assessment activities are described as assessing whether professional competence has been achieved (see A5), here it has been altered to 'assess attainment of learning outcomes'. We suggest revising the language for consistency, as learning outcomes are 'demonstrated', not 'attained'.*
- The list of assessment activities should detail 'how' the assessment takes place. This is missing for the new additions (case studies, simulation, presentations) and has also been removed for (f). We suggest revising to include for each, as it will be necessary to assess whether it provides appropriate/sufficient evidence.*
- We propose considering whether 'written examinations' could incorporate case studies.*

A11

- The term 'result' should be replaced with 'conclusion', given the statement refers to an action on behalf of the assessors.*

A12/A14/A16/A18

- Where lists are used to describe a similar action, suggest an editorial change to greatly condense the words used and enhance clarity. For example, in A12. Suggest:*
 - 'For example, the reliability of an assessment may be increased by:*
 - Avoiding use of ambiguous wording in...*
 - Undertaking an internal or external review...*
 - Using psychometric...*

A13

- The role of the assessment is to 'assess' as opposed to 'prepare' the professional accountant. The preparation should be done by having learning outcomes and activities that are realistic (or perhaps authentic). This demonstrates the integration between authenticity and validity. Suggest removing authenticity as a direct principle, but integrate concepts into A17/A18.*

A15

- *High integrity extends beyond verifying that the correct individual is being assessed, to consider safeguarding against instances of answer sharing and other coordinated unethical behavior. This should be reflected in the description, and is consistent with the examples provided in A16 (d), (e), (g).*
- *Suggest alternate wording: ‘An assessment activity has a high level of integrity when it is designed, delivered and overseen to minimize the potential breaches of assessment security or improper administration or completion of the assessment.’*

A16

- *It is unclear how the integrity (as defined) of assessment activities could lead to more authentic assessments. Given our suggested removal of authenticity as a distinct principle – suggest removing.*

A17

- *It’s unclear why content on different types of validity has been removed – these are generally understood concepts in the field of assessment and suggest they be maintained.*

A18 (a)

- *Example is more aligned with the concept of authenticity (even though included in validity) – supports removal of separate principle of authenticity.*

A20

- *Suggest revision to remove term ‘grade distribution’ that has been added, as it assumes a grading system underpins the assessment, which may not be the case. Suggest replacing with the term evaluation.*

A23

- *Suggest revising definition to highlight that accessibility and inclusion are distinct characteristics of equity, as opposed to principles. Suggested revision:*

‘An assessment activity has a high level of ~~accessibility~~, equity ~~and inclusion~~ if it provides all individuals equal opportunity to demonstrate the achievement of learning outcomes. An assessment activity has a high level of equity when it is inclusive in that it is fair and without bias, and is designed and delivered to be relevant and accessible to all. Accessible, Equitable and inclusive assessments meet the requirements of learners with additional education needs, and do not pose barriers for aspiring professional accounts...

A24

- *Suggest revising each statement to replace accessibility, equity and inclusion with equity (which is defined to include both accessibility and inclusion, as suggested in A23)*
- *(a) remove reference to confidence, as the point is about reality as opposed to confidence.*
- *(b) change ‘where there is opportunity for the aspiring professional accountant to obtain further clarification if needed’*

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.

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

Deloitte appreciates the revisions to the Glossary and Conforming Amendments. We suggest, however, that the glossary be updated to reflect our earlier suggestions regarding the definitions of the principles of equity and validity.

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

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

Deloitte acknowledges that the adoption and implementation of the proposed revisions to IES 6 could present challenges for certain parts of our network. However, the extent of this impact is challenging to quantify at this stage and the changes to IPD resulting from these changes to IES 6 will be largely driven by the relevant IFAC member organizations in each jurisdiction. IFAC member organizations will therefore be better placed to provide input on the adoption and implementation challenges of these changes.

Part C: Request for General Comments

IFAC is also seeking comments on the matters set out below:

5. General comments are welcomed on all matters addressed in the proposed IES 6 (See Appendices A to F). Where relevant, when making general comments, it is helpful to refer to specific paragraphs, include the reason for the comments and, where appropriate, make specific suggestions for any proposed changes to wording to fully appreciate the respondent's position. Where a respondent agrees with proposals in the exposure draft (especially those calling for a change in current practice), it is helpful to note the reason you agree.

Overall response: [See comments below](#)

Detailed comments (if any):

In addition to our specific responses to the questions posed in the Explanatory Memorandum, we also have several specific comments on the exposure draft, along with suggestions for changes to enhance the clarity of the final standard.

- *Para 3 and A3 – Why has CPD been removed? Although we recognize that IES 6 is designed for IPD, the concepts are relevant to both CPD/IPD.*
- *A2 (and throughout) – note that the terminology IFAC member body has been maintained – suggest amending to IFAC member organization, in line with other revisions.*
- *A2 – consider combining the two statements into one sentence, as current statements are repetitive.*
- *A5 (b) and (c) should be consistent in referencing 'that focus on specific areas of professional competence'.*