

Dear Mr Mcpeak:

This refers to IAESB's call for comments on its Future Strategy and Priorities as contained in the Consultation Paper.

5. What other activities, if any, do you suggest the IAESB prioritize for the period 2017-2021 (for example, implementation support; guidance; communications; thought leadership publications)?

Comment: Perhaps IAESB may publish best practices of the PAOs that achieve significant results in applying the international education standards in their jurisdictions, as a model and encouragement for the rest of the IFAC-member PAOs.

Also, IAESB could perhaps conduct or encourage empirical studies (research, surveys, etc.) to confirm the effectivity of the application of IES. For example, is increasing CPD credit units to 120 from a lower number significantly enhance professional development of CPAs? Studies like these may have a persuasive effect to implementers and regulators and may minimize resistance from constituents.

Note: These are personal comments as a member of the profession, and not necessarily that of PICPA.

Thank you for the opportunity to voice our views.

Very truly yours,

Eugene

Eugenio V. Villaceran

Technical/Training Director

(632) 723 0691 to 93 loc 104

(632) 726 9456

