

IAESB IES 7 CPD ED

To the members of the Board of the IAESB

As NBA, the public-law organisation for the Chartered Accountants in the Netherlands, we are very much in favour of CPD based on an out-come approach as is proposed in the renewed IES 7.

We are of the opinion that not the hours related to CPD are important, but the content of the CPD and the relation to the actual work one is doing or the career one wants to have.

At this moment a group of members are in a pilot to get to know the new system. After we review the results, we can make a final decision, that will also include monitoring and enforcement.

With kind regards,

Anne-Marika van Arkel LL.M

CEO NBA