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International Ethics Standards Board for Accountants (IESBA)  
Attn. Mr. Ken Siong

-  
Submitted via the IESBA website

**Subject: IESBA Request for Input: ED Technology related revisions CoE**

Date	Re	Our ref	Attachment	Direct dial nr
June 20, 2022	IESBA ED Technology related revisions CoE	JTD	-	+31 20 3010281

Dear Mr. Siong,

The NBA welcomes the opportunity to respond to the Exposure Draft Technology related Revisions to the Code.

We are pleased to note that IESBA is integrating the technological innovations in the code. As a member of Accountancy Europe (AE), we would like to make some additional comments to the comments AE already provided to you.

Next to artificial intelligence (AI), machine learning should also be taken into account, as these models, and thus any decisions made taking them into account, are based on (embedded) lines/rules in a software program. In the call of May 13, 2022 with AE and IESBA, we understood that these models are not to be taken as a black box by the Professional Accountant (PA). Therefore, more clarification/guidance is needed regarding the required knowledge for PA's regarding the models.

In the guidance no attention is given to reperformance. This considers two aspects: reperformance on the input/output of the transaction(s) itself and then work performed by the auditor. Due to technology data and decision models being amended over time (specifically when AI or machine learning are involved). The client as well as the PA need to prove to a third party how they arrived at the outcome / conclusion.

For further information on this letter, please contact Jan Thijs Drupsteen via e-mail at [j.th.drupsteen@nba.nl](mailto:j.th.drupsteen@nba.nl).

Yours sincerely,  
NBA, Royal Netherlands Institute of Chartered Accountants,

Signed by

Anton Dieleman  
Chair of the Dutch Ethics and Assurance  
Standards Board

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Accountants

