



APPENDICES

APPENDIX 1

Board membership at year end and changes in composition since last Annual Report

Composition of Board at 31 December 2017

Board member	Occupation	Nominating body	Date appointed
Martin Sisk (Chairperson)	Solicitor and former regulator	Minister	21 December 2016
Deirdre Behan	Principal Officer, Revenue Commissioners	Revenue Commissioners	3 January 2012
Mary Burke*	Head of the Prudential Policy and Governance, Central Bank	Central Bank	14 October 2015
Marie Daly	Head of Legal and Regulatory Affairs, IBEC	IBEC	3 January 2006
David Devlin*	Accountant	PABs	30 May 2014
Etain Doyle*	Accountant	PABs	30 May 2014
Nicole Lappin	Barrister	Minister	13 September 2017
Aileen O'Donoghue	Director of Strategy, Policy and Communication, ISE	ISE	3 January 2014
Conor O'Mahony	Principal Officer, ODCE	Director of Corporate Enforcement	1 March 2012
Kevin Prendergast	Chief Executive	<i>Ex-officio</i>	14 November 2016

* Denotes membership of a Prescribed Accountancy Body

Details of appointments and reappointments to the Board during the year

Director	Date appointed	Nominating body	Reason for vacancy	Term Expires
Nicole Lappin	13 September 2017	Minister	Expiration of warrant of appointment of Ms Muireann O'Neill on 31 August 2015	12 September 2020

Details of resignations from the Board during the year by nominees of former members

Director	Occupation	Nominating body	Date of resignation
Michael Quinlan	Solicitor	Law Society	2 January 2017

APPENDIX 2

Issuers examined by the Financial Reporting Supervision Unit during 2017

Issuer	Report type	Examination type	Reporting date
Equity issuers examined in 2017			
Aryzta AG	Annual	Unlimited *	31-Jul-17
Allied Irish Banks plc	Annual	Follow-up	31-Dec-16
Aminex plc	Annual	Focused	31-Dec-16
Bank of Ireland	Annual	Focused	31-Dec-16
Cairn Homes plc	Annual	Follow-up	31-Dec-16
CRH plc	Annual	Follow-up	31-Dec-16
CRH plc	Annual	Focused	31-Dec-16
Dalata Hotel Group plc	Annual	Unlimited	31-Dec-16
Datalex plc	Annual	Focused	31-Dec-16
DCC plc	Annual	Unlimited	31-Mar-17
FBD Holdings plc	Annual	Follow-up	31-Dec-16
FBD Holdings plc	Annual	Focused	31-Dec-16
Glanbia plc	Annual	Unlimited	31-Dec-16
Green REIT plc	Annual	Unlimited	30-Jun-17
Greencore Group plc	Annual	Unlimited *	29-Sep-17
Hibernia REIT Plc	Annual	Follow-up	31-Mar-17
Hibernia REIT Plc	Annual	Focused	31-Mar-16
Independent News & Media plc	Annual	Follow-up	31-Dec-16
Independent News & Media plc	Annual	Focused	31-Dec-16
Kenmare Resources plc	Annual	Follow-up	31-Dec-16
Kenmare Resources plc	Annual	Focused	31-Dec-16
Kerry Group plc	Annual	Focused	31-Dec-16
Mainstay Medical International plc	Annual	Follow-up	31-Dec-16
Paddy Power Betfair plc	Annual	Unlimited	31-Dec-16
Paddy Power Betfair plc	Annual	Follow-up	31-Dec-16
Permanent TSB Group Holdings plc	Annual	Follow-up	31-Dec-16

Issuer	Report type	Examination type	Reporting date
Closed-ended Fund issuers examined in 2017			
Aberdeen Diamond Private Equity III plc	Annual	Unlimited *	31-Mar-17
Crown Asia-Pacific Private Equity III plc	Annual	Follow-up	31-Dec-16
Crown Co-Investment Opportunities plc	Annual	Follow-up	31-Dec-16
Crown Global Secondaries II plc	Annual	Follow-up	31-Dec-16
Crown Global Secondaries III plc	Annual	Follow-up	31-Dec-16
Vietnam Phoenix Fund Limited	Annual	Unlimited	31-Dec-16
Debt issuers examined in 2017			
AerCap Global Aviation Trust	Annual	Follow-up	31-Dec-16
Boost Issuer plc	Half-yearly	Unlimited *	30-Jun-17
BrokerCreditService Structured Products plc	Annual	Follow-up	31-Dec-16
Freshwater Finance plc	Annual	Unlimited	31-Dec-16
Haitong Investment Ireland plc	Annual	Unlimited *	31-Dec-16
Ipanema Capital plc	Annual	Unlimited*	30-Apr-17
Pelican Mortgages No 1 plc	Half-yearly	Follow-up	30-Jun-17
Pelican Mortgages No 1 plc	Half-yearly	Focused	30-Jun-16
Stratus Capital plc	Annual	Unlimited *	31-Dec-16

Notes:

- Unlimited scope and focused examinations are different in nature to follow-up examinations and are, therefore, classified as a separate examination. For that reason an issuer may appear more than once in the list of examinations for the same financial statements.
- The examinations performed by IAASA during 2017 (as above) includes seven examinations (marked as * above) which were commenced in 2017 and were on-going as at 31 December 2017.
- The issuers selected for thematic examinations are listed in the publication, if any, resulting from the thematic examination and are not, therefore, listed in the above Table.

APPENDIX 3

Reports issued by the Regulatory and Monitoring Supervision Unit during 2017

Report Issuer	RAB/PAB	Function Reviewed
IAASA and FRC	Institute of Chartered Accountants in Ireland	Investigation and Discipline
IAASA and FRC	Association of Chartered Certified Accountants	Investigation and Discipline
IAASA	Institute of Certified Public Accountants in Ireland	Investigation and Discipline

APPENDIX 4

Publications issued by IAASA during 2017

Annual Report 2016, incorporating the Annual Audit Programme and Activity Report
Financial Reporting Decisions 1/4
Financial Reporting Decisions 2/4
Snapshot of IAASA's financial reporting enforcement activities in 2016
Financial Reporting Decisions 3/4
Financial Reporting Decisions 4/4
Mid-year update on IAASA's financial reporting examination activities
Disclosures of the new accounting standards in issuers' 2016 annual financial statements
Alternative performance measures
Observations on selected financial reporting issues issuers' financial years ending on or after 31 December 2017
Operating segments
Impairment testing in Irish listed companies' 2016/17 annual financial statements
Profile of the Profession
Consultation Paper on supplementary standards and guidance
Consultation on Proposal to Revise ISA (Ireland) 250 Section A
Consultation on the future auditing framework for Ireland
Ethical Standards for Auditors (Ireland) 2017
ISA (Ireland) 210 (Updated July 2017) - Agreeing the Terms of Audit Engagements
ISA (Ireland) 220 (Updated July 2017) - Quality Control for an Audit of Financial Statements
ISA (Ireland) 240 (Updated July 2017) - The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
ISA (Ireland) 250A (Revised July 2017) - Considerations of Laws and Regulations in an Audit of Financial Statements
ISA (Ireland) 260 (Updated July 2017) - Communication with Those Charged with Governance
ISA (Ireland) 450 (Updated July 2017) - Evaluation of Misstatements Identified during the Audit
ISA (Ireland) 500 (Updated July 2017) - Audit Evidence
ISQC(Ireland) 1 (Updated July 2017) - Quality Control for Firms that Perform Audits and Reviews of Financial Statements and Related Services Engagements

APPENDIX 5

Protected Disclosures Report 2017

Section 22 of the Protected Disclosures Act 2014 requires the publication of a report each year relating to the number of protected disclosures made in the preceding year and also for the publication of information with regard to any actions taken in response to protected disclosures made.

No protected disclosures were received by the Irish Auditing and Accounting Supervisory Authority in the year ended 31 December 2017.



GLOSSARY OF TERMS

AAC	Audit and Assurance Council of the FRC
ACCA	Association of Chartered Certified Accountants
Act, the	Companies Act 2014
AIA	Association of International Accountants
Authority, the	Irish Auditing and Accounting Supervisory Authority
Bill, the	Companies (Statutory Audits) Bill 2017
C&AG	Comptroller and Auditor General
Central Bank	Central Bank of Ireland
CIMA	Chartered Institute of Management Accountants
CIPFA	Chartered Institute of Public Finance and Accountancy
CLRG	Company Law Review Group
Code, the	Code of Practice for the Governance of State Bodies
CPA	Institute of Certified Public Accountants in Ireland
CPD	Continuing Professional Development
CRC	Corporate Reporting Council of the FRC
CRO	Companies Registration Office
Department	The Department of Business, Enterprise and Innovation
DPER	Department of Public Expenditure and Reform
EC	European Commission
EEA	European Economic Area
EECS	European Enforcers' Co-ordination Sessions
ESMA	European Securities and Markets Authority
EU	European Union
FRC	Financial Reporting Council
FRS	Financial Reporting Standard

GAAP	Generally Accepted Accounting Principles
IAASB	International Auditing and Assurance Standards Board
IAS	International Accounting Standard(s)
IAS 1	IAS 1 <i>Presentation of Financial Statements</i>
IAS 12	IAS 12 <i>Income Taxes</i>
IAS 34	IAS 34 <i>Interim Financial Reporting</i>
IAS 36	IAS 36 <i>Impairment of Assets</i>
IASB	International Accounting Standards Board
IBEC	Irish Business and Employers' Confederation
ICAEW	Institute of Chartered Accountants in England and Wales
ICAI	Institute of Chartered Accountants in Ireland
ICAS	Institute of Chartered Accountants of Scotland
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
IFIAR	International Forum of Independent Audit Regulators
IFRS	International Financial Reporting Standards
IFRS 7	IFRS 7 <i>Financial Instruments: Disclosure</i>
IFRS 8	IFRS 8 <i>Operating Segments</i>
IFRS 13	IFRS 13 <i>Fair Value Measurement</i>
IFSC	International Financial Services Centre
IIPA	Institute of Incorporated Public Accountants
ISAs	International Standards on Auditing
ISE	Irish Stock Exchange
Issuer	An entity coming within IAASA's remit under the Transparency Regulations
Minister, the	Minister for Business, Enterprise and Innovation

MoU	Memorandum of Understanding
ODCE	Office of the Director of Corporate Enforcement
PAB	Prescribed Accountancy Body
PCAOB	Public Company Accounting Oversight Board (US)
PEC	Preliminary Enquiry Committee (Section 933)
Periodic Financial Reports	Refers collectively to annual and half-yearly financial reports published pursuant to the Transparency Regulations
PIE	Public Interest Entity
RAB	Recognised Accountancy Body
Relevant reporting framework	The body of financial reporting standards, legislation, codes and rules with which issuers are required to comply in preparing the annual and half-yearly financial reports
SI	Statutory Instrument
SI 312	Statutory Instrument 312 <i>European Union (Statutory Audits) (Directive 2006/43/EC, as amended by Directive 2014/56/EU, And Regulation (EU) No 537/2014) Regulations 2016</i>
Third country	Non-EU
Transparency Regulations/TD Regs	Transparency (Directive 2004/109/EC) Regulations, 2007
Transparency Directive	Directive 2004/109/EC
Transparency Rules	Transparency Rules issued by the Central Bank of Ireland (November 2012)
2003 Act, the	Companies (Auditing and Accounting) Act, 2003 (repealed)



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