

2020

Feedback Paper

**Consultation on the proposal to
issue Companies Act 2014
(Procedures Governing the
Conduct of Section 934
Investigations) Regulations**

January 2020

MISSION

**To contribute to Ireland having a strong regulatory environment in which to do business
by supervising and promoting high quality financial reporting, auditing and effective
regulation of the accounting profession in the public interest**

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Chartered Accountants Ireland

Institute of Chartered Accountants of Scotland

1. Summary

In October 2019, IAASA issued a consultation paper to obtain the views of stakeholders regarding IAASA's proposal to issue Companies Act 2014 (Procedures Governing the Conduct of Section 934 Investigations) Regulations ('the Regulations').

The purpose of this feedback paper is to provide details of responses received and changes made to the Regulations as a result of that consultation.

2. Responses received

IAASA's consultation closed on 13 December 2019. IAASA received 2 responses, both from prescribed accountancy bodies ('PABs'):

1. Chartered Accountants Ireland ('CAI'); and
2. Institute of Chartered Accountants of Scotland ('ICAS').

IAASA found the responses received to be both constructive and helpful and wishes to thank those who contributed to the process. Details of the full responses can be found in the Appendix to this document.

3. General comments in relation to responses

IAASA has considered the responses in detail and updated the Regulations to reflect changes where considered appropriate. Some general comments regarding the Regulations and responses are set out in the bullet points below.

- The Regulations have been drafted based primarily upon IAASA's experience of exercising its powers of enquiry under Section 933 of the Companies Act 2014 (previously Section 23 of the Companies (Auditing and Accounting) Act 2003). The principal difference between Section 933 enquiries and Section 934 investigations is that Section 933 enquiries relate to the PABs while Section 934 investigations relate to PAB members, including auditors. It is intended that both processes will operate in a similar manner. Consequently, the Section 934 Regulations reflect the process set out in [Statutory Instrument 567 of 2019 \(Companies Act 2014 \(Procedures Governing the Conduct of Section 933 Enquiries\) Regulations 2019\)](#), which was subject to public consultation in 2019, except where differences are considered necessary to reflect the different focus of the two processes and the relevant legislative provisions as set out in the Companies Act 2014.
- The Regulations should be read in conjunction with the Companies Act 2014 and are intended to set out how the Section 934 ('S934') process shall operate in practice. In this context, provisions which duplicate the requirements of that Act have been omitted from the Regulations.
- A number of points raised by respondents relate to powers which IAASA has been provided with in the Companies Act 2014. IAASA does not consider it appropriate to insert provisions in the Regulations which would, in effect, limit the Authority's statutory powers.
- The purpose of the Regulations is to set out the procedures employed in the conduct of a S934 investigation. IAASA does not consider it appropriate to insert explanatory material into the text of the Regulations. If considered necessary, separate guidance issued by IAASA would be a more appropriate location for any explanatory material.

4. Specific matters on which IAASA consulted and summary of responses

Below are the matters on which IAASA consulted and a summary of the responses received.

No.	Matter on which views were sought
1.	Do you agree that SI 97 of 2012 should be replaced with a new statutory instrument setting out IAASA's S934 investigation procedures? If not, please give your reasons and explain what action(s), if any, you believe should be taken to update the S934 investigation process.
CAI	CAI were of the view that there has been sufficient change to IAASA's powers to carry out investigations into potential breaches of a PAB's standards or of audit legislation to warrant the revocation of Statutory Instrument ('SI') 97 of 2012 and the making of new regulations describing IAASA's procedures for performing S934 investigations.
ICAS	ICAS agreed that there is a benefit in having a new statutory instrument given the changes to legislation which have been enacted since SI 97 of 2012 was first introduced.
IAASA Response	Given the extent of the changes, IAASA intends to replace the SI 97 of 2012 with a new statutory instrument, as it considers this will provide greater clarity to users regarding the Regulations that are in effect and how they operate.
2.	<p>Do you consider that the Regulations as drafted achieve an appropriate balance between (i) protecting and promoting the public interest; (ii) ensuring that the subjects of S934 investigations and other affected parties are fully afforded their rights as regards procedural fairness; and (iii) sanctioning contraventions of the PABs' standards and audit legislation?</p> <p>If not please identify which aspect(s) of the draft Regulations you consider to be inconsistent with a particular objective or objectives. Please provide the reason(s) for your opinion and state how you propose that the issue(s) identified could be addressed.</p>
CAI	<p>CAI were supportive of the stated objectives set out in question 2 and noted that they are interdependent. The Institute detailed 4 areas, as listed below, where it considered that the draft Regulations could be strengthened to better achieve these objectives.</p> <ol style="list-style-type: none"> 1. Draft Reg 5(2) notifications to the specified person and other relevant parties of whether or not a matter has been referred for full investigation should include reasons for the decision. This would further promote public interest and improve the fairness of procedures, and could assist affected parties in making submissions to the Investigation Committee. 2. The Regulations should require the appointment of at least one PAB member to each Investigation Committee as they will usually contribute positively to the competencies, experience and knowledge of the Committee. 3. Provision should be made to allow a specified person to make representations, including reasons, to an Investigation Committee to request that an oral hearing be held in private. 4. CAI noted the importance of maintaining an appropriate balance when IAASA is sharing information at key stages in an investigation as the widespread provision of information could have reputational consequences for the specified person even where an allegation is ultimately not proven.

ICAS

ICAS noted that, given their more limited exposure in Ireland, they are not well sighted on how often the existing process has been used, and to what end. They also noted that they have not been party to any S934 investigations and stated their expectation that the draft Regulations would take account of the experiences of IAASA and some of the other PABs.

They provided comments on a number of the proposed Regulations, as set out below, where they believed there was a benefit in having a fresh look at the process.

1. Draft Regulation 4(3) – ICAS were of the view that IAASA should consider whether the PAB would be better placed to investigate the complaint, taking account of the nature and profile of the complaint, as well as issues such as resources, skills and expertise.
2. ICAS noted that there were references throughout the draft Regulations to confidentiality and disclosure of material to the specified person. While accepting the importance of transparency and legal requirements for fair notice, ICAS queried the extent to which IAASA has considered whether the proposed process would offer sufficient protection for whistle-blowers.
3. ICAS queried why IAASA does not appoint a separate body specifically for the purpose of S934 investigations, and cited the example of the Financial Reporting Council's Conduct Committee. They stated that, given the nature and importance of the role of the Investigation Committee, it is crucial that its members have the requisite skills, knowledge and experience requirements and advised that they were not able to comment on whether all of IAASA's directors are appointed with those requirements in mind.
4. Draft Regulation 6(6) – ICAS questioned whether the exclusion for PAB members is sufficient or whether a wider exclusion (such as the ICAS definition of a 'Lay Member' as "a person who is not an accountant") should be applied to ensure a lay majority on Investigation Committees.
5. Draft Regulation 8(2) – ICAS asserted that any submissions made by a PAB should always be considered relevant.
6. Draft Regulation 9(4) – ICAS questioned the use of the phrase "save as may be appropriate" on the basis they had difficulty identifying circumstances in which it would be legally justifiable for the Investigation Committee to override the rights of the member, e.g. the right to legal representation.
7. Draft Regulation 11(2)(b) – ICAS queried the circumstances in which the Investigation Committee would seek to recover the costs from the PAB rather than the member and whether there should be a requirement to provide a full account of expenses, as well as a need for all costs to be reasonable.
8. ICAS noted that the PABs make decisions in conjunction with published sanctioning guidelines and queried whether there should be a requirement for the Investigation Committee to do likewise.
9. ICAS queried, as a general comment across the Regulations, whether there should be stated timescales attached to the various steps taken by IAASA or, failing that, a requirement for these to be taken without undue delay.

**IAASA
Response**

Regulation 9(4)

Having further considered Regulation 9(4), the phrase 'save as may be appropriate' has been removed.

IAASA's powers set out in the Companies Act 2014

Some of the issues raised relate to powers conferred on IAASA by the Companies Act 2014 and IAASA does not consider it appropriate to insert provisions in the Regulations which duplicate or may limit the Authority's statutory powers. In particular:

- Recovery of costs from the relevant PAB where a case is found against a member or former member is provided for in Section 934(10);
- Section 934C sets out the sanctions available and S934D sets out the relevant circumstances to be considered when imposing such sanctions; and
- Section 934(2)(a) provides that IAASA may undertake a S934 investigation following a complaint or on its own initiative. Article 24.1 of Regulation (EU) 537/2014 of the European Parliament and of the Council on specific requirements regarding statutory audit of public-interest entities requires that investigations relating to the audit of public-interest entities arising from quality assurance reviews conducted by IAASA or referrals from other authorities are to be conducted by IAASA in Ireland. With the exception of such investigations, the power to undertake a S934 investigation is a discretionary one which IAASA considers using on a case-by-case basis. Consistent with current practice, it is expected that the majority of complaints relating to PAB members will continue to be processed by the PABs supervised by IAASA.

Timelines

While recognising the importance of dealing with complaints in an efficient manner, IAASA notes that other statutory enquiry processes do not contain timelines and considers that appropriate timelines will depend on the circumstances of each particular case.

Notifications and disclosure of information by IAASA

Regarding the power to notify under the Regulations and other references to the provision of information, IAASA is cognisant of the need to balance its statutory duty of confidentiality, as set out in Section 940 of the Companies Act 2014, and the rights of parties and other persons affected to be made aware of; make submissions in respect of; and be given reasons for decisions by IAASA in relation to, a complaint. The decision whether to disclose information and the nature of that disclosure will therefore have to be determined on a case by case basis, taking into account all of the surrounding circumstances, the Companies Act 2014 and the Regulations. The Chief Executive of IAASA is a prescribed person for the purposes of the Protected Disclosures Act 2014, which sets out the statutory requirements regarding disclosures by whistle-blowers. Information regarding how to make a protected disclosure to the Chief Executive of IAASA is available on the [IAASA website](#).

Investigation Committee composition

Draft Reg 6(6) provides that 'the majority of each Investigation Committee shall not be members of a prescribed accountancy body'. This provision allows for some members of the Committee to be PAB members and requires, in effect, that the majority of members shall not be accountants, which is current practice. Committee members are selected from a

	<p>combination of the IAASA Board and a panel of suitably qualified individuals. Section 907(2A) of the Companies Act 2014 requires that Board members are knowledgeable in at least one area relevant to the conduct of statutory audits and panel members are selected by IAASA following a public recruitment campaign. IAASA does not consider that the Regulations require further clarification or amendment and may issue guidance on aspects of this process as considered appropriate.</p> <p>Request for hearing in private</p> <p>Draft Reg 9(2) does not prohibit a submission by the specified person to the Investigation Committee on the holding of an oral hearing in private. As with other aspects of the Regulations, it is anticipated that an Investigation Committee would, in making such determinations, have regard to all relevant circumstances and to interested parties' views.</p> <p>Submissions to Investigation Committees</p> <p>Draft Regulation 8(2) states that "An Investigation Committee may also consider any submissions made to it during the full investigation by any other person (including a complainant and a prescribed accountancy body) if it determines that such submissions are relevant to the matters at issue." In this context, all submissions received by an Investigation Committee will be considered on a case-by-case basis.</p>
3.	<p>Do you believe that the proposed changes as outlined in section 4 above will lead to a more efficient and robust S934 investigation process? If not, please give your reasons and explain what changes, if any, you believe should be made to the draft Regulations, including your rationale for those changes.</p>
CAI	<p>CAI were supportive of the developments described in section 4 of the consultation paper, namely:</p> <ol style="list-style-type: none"> 1. Delegation of certain stages of the S934 investigation process to the IAASA executive; 2. Settlement arrangements; and 3. Updates to reflect amendments to legislation, including the removal of Regulations that repeat the provisions of the Companies Act 2014. <p>They considered that the delegation and settlement arrangements have the potential to contribute to improved efficiency and effectiveness of the S934 investigation process.</p>
ICAS	<p>ICAS stated that they had identified in their response to Question 2 the main areas they believe could be revisited by IAASA to ensure that the process is as efficient and robust as possible.</p>
IAASA Response	<p>IAASA has no additional comments to those set out in response to Question 2 above.</p>
4.	<p>Do you consider that the draft Regulations set out and facilitate the implementation of a fair and robust enforcement procedure? If not, please give your reasons and explain what changes, if any, you believe should be made to the draft Regulations, including your rationale for those changes.</p>
Summary of Responses	<p>The respondents referred to their responses to the previous questions. CAI also highlighted their view that appropriate communication between IAASA, the Investigation Committee and the specified person throughout</p>

an investigation process will contribute to the smooth operation of the process having due regard to fair procedures and to the public interest.

**IAASA
Response**

IAASA agrees that effective and appropriate communication, within the parameters of the Regulations, is important and will consider issuing guidance as appropriate.

Appendix



Our Ref: CONS934/KF/AL/cma

12 December 2019

Private & Confidential

Submissions

Irish Auditing and Accounting Supervisory Authority

Millennium Park

Naas

Co Kildare

[Submitted via email to: submissions@iaasa.ie]

Dear Sir/Madam

Consultation Paper: Proposal to issue, Companies Act 2014 (Procedures Governing the Conduct of Section 934 Investigations) Regulations

1. Chartered Accountants Ireland ('the Institute') is pleased to respond to the consultation paper noted above.
2. We have considered the consultation paper and the draft Companies Act 2014 (Procedures Governing the Conduct of Section 934 Investigations) Regulations ('the draft s.934 Regulations') and have set out our responses to the consultation questions below.
3. The consultation paper observes the similarities in the powers given to IAASA under section 933 and section 934 of the Companies Act 2014. The primary difference between section 933 enquiries and section 934 investigations is the parties which are subject to each, namely, section 933 enquiries relate to the prescribed accountancy bodies ('PABs') whereas section 934 investigations relate to members of PABs, including auditors. Given the similarity in the respective powers, a consistent approach to both processes is proposed and the draft s.934 Regulations are consistent with the recently published Companies Act 2014 (Procedures Governing the Conduct of Section 933 Enquiries) Regulations 2019. The Institute supports this approach and, consequently, many of our comments in response to the current consultation paper mirror those made by us in our response to the consultation earlier this year in respect of the proposed Regulations addressing section 933 enquiries. In responding to the current consultation paper, we have had due regard to the feedback statement published by IAASA in relation to that section 933 Regulations consultation.

Question 1:

Do you agree that SI 97 of 2012 should be replaced with a new statutory instrument setting out IAASA's section 934 investigation procedures? If not, please give your reasons and explain what action(s), if any, you believe should be taken to update the section 934 investigation process.

4. We consider that there has been sufficient change to IAASA's powers to carry out investigations into potential breaches, by a member of a PAB, of a PAB's standards or of audit legislation, to warrant the revocation of SI 97 of 2012 and the making of new regulations describing IAASA's procedures for performing section 934 investigations.

Question 2:

Do you consider that the Regulations as drafted achieve an appropriate balance between (i) protecting and promoting the public interest; (ii) ensuring that the subjects of section 934 investigations and other affected parties are fully afforded their rights as regards procedural fairness; and (iii) sanctioning contraventions of the PABs standards and audit legislation?

If not, please identify which aspect(s) of the draft Regulations you consider to be inconsistent with a particular objective or objectives. Please provide the reason(s) for your opinion and state how you propose that the issue(s) identified could be addressed.

5. We are supportive of the stated objectives set out in question 2 and we note the interdependency of these objectives. Consistent with our comments on the section 933 Regulations consultation, the Institute considers that the draft Regulations could be strengthened to better achieve these combined objectives as follows:
 - a) The draft Regulations (Regulation 5(2)) provide that IAASA will notify the specified person who is the subject of the investigation and other relevant parties whether or not a matter is referred to a full investigation. We consider it would further promote the public interest and improve the fairness of procedures if that notification included reasons for the decision. The provision of such reasons could assist the affected parties in making full and considered submissions to the Investigation Committee, where there is to be a full investigation.
 - b) Draft Regulation 6 describes the composition of an Investigation Committee. We note that there is no prohibition on a member of a PAB being appointed as a member of an Investigation Committee. The Institute considers that it is important for at least one person who is a member of a PAB to be appointed to each Investigation Committee and we would welcome the amendment of the draft Regulations to stipulate such a requirement. IAASA observes in its feedback statement on the section 933 Regulations consultation that the provision in relation to committee compositions "*allows for some members of the Enquiry Committee to be Prescribed Accountancy Body members, which is the current practice.*" While a similar approach may be taken in practice in relation to membership of an Investigation Committee, the Institute takes this opportunity to re-emphasise our view that a member of a PAB will usually contribute positively to the competencies, experience and knowledge of an Enquiry Committee (in the case of section 933) or Investigation Committee (in the case of section 934). We believe that this approach enhances the

perceived fairness of the process and could provide additional insight to an Investigation Committee as it performs its investigation and makes its deliberations.

- c) Draft Regulation 9(2) provides for an oral hearing of an Investigation Committee to be heard in private where the Investigation Committee considers appropriate. We welcome this discretion and propose that further provision be made to allow a specified person to make representations to an Investigation Committee to request that an oral hearing be held in private; such representations to provide reasons for the request.
- d) We note that the draft Regulations provide in a number of places for the provision of information at key stages in an investigation to whoever IAASA considers appropriate (draft Regulation 4(6), draft Regulation 11(6)&(7)). While it is important that IAASA has the power to share information where it is necessary to do so to fulfil its responsibilities, we would encourage the careful application of this broad provision in practice. We welcome IAASA's comment in its feedback statement on the section 933 Regulations consultation which acknowledges that *"IAASA is cognisant of the need to balance its statutory duty of confidentiality, which is set out in Section 940 of the Companies Act 2014, and the rights of parties and other persons affected to be made aware of, and have the right to make submissions in relation to, a complaint"*. It will be important to maintain the appropriate balance in this regard as any widespread provision of information regarding an investigation could have reputational consequences for the specified person even where an allegation is ultimately not proven. Such reputational jeopardy would not be consistent with the objectives of fair procedure or indeed the public interest.

Question 3:

Do you believe that the proposed changes as outlined in section 4 above will lead to a more efficient and robust section 934 investigation process? If not, please give your reasons and explain what changes, if any, you believe should be made to the draft Regulations, including your rationale for those changes.

- 6. The Institute is supportive of the developments described in section 4 of the consultation paper, namely:
 - a) Delegation of certain stages of the section 934 investigation process to the IAASA executive;
 - b) Settlement arrangements;
 - c) Updates to reflect amendments to legislation, including the removal of Regulations that repeat the provisions of the Companies Act 2014.

We consider that the delegation and settlement arrangements have the potential to contribute to improved efficiency and effectiveness of the section 934 investigation process.

Question 4:

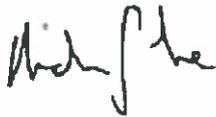
Do you consider that the draft Regulations set out and facilitate the implementation of a fair and robust enforcement procedure? If not, please give your reasons and explain what changes, if any, you believe should be made to the draft Regulations, including your rationale for those changes.

- 7. The draft Regulations include provisions which can enhance the efficiency and the fairness of the section 934 investigation process. We have suggested, in response to question 2

above, changes to the draft Regulations which we consider would contribute to the operation of a fair and robust enforcement procedure. In addition, we believe that appropriate communication between IAASA, the Investigation Committee and the specified person throughout an investigation process will contribute the smooth operation of the process having due regard to fair procedures and to the public interest.

8. If you would like to discuss further any of the comments made in this letter, please don't hesitate and contact me at aidan.lambe@charteredaccountants.ie.

Yours faithfully



Aidan Lambe
Director, Professional Standards
Chartered Accountants Ireland

Submission Received from ICAS

Dear Sir / Madam

In our capacity as a Prescribed Accountancy Body (“PAB”) and Recognised Accountancy Body (“RAB”), ICAS is pleased to provide responses to the consultation paper recently issued by IAASA in respect of the draft Companies Act 2014 (Procedures Governing the Conduct of Section 934 Investigations) Regulations.

In responding to the consultation, we have taken account of our Royal Charter requirement to act in the public interest. We consider that the best way to protect the public interest in the context of the proposed Section 934 Regulations is to ensure that the processes provided for are clearly set out, and compliant with best practice in professional discipline (including compliance with the ECHR). As with all aspects of professional regulation, continued emphasis must be placed on securing proportionality, transparency and consistency across these processes (as IAASA would expect of the PABs and RABs).

We will deal with each of the consultation responses in turn.

Question 1: *Do you agree that SI 97 of 2012 should be replaced with a new statutory instrument setting out IAASA’s S934 investigation procedures? If not, please give your reasons and explain what action(s), if any, you believe should be taken to update the S934 investigation process.*

Given the changes to legislation which have been enacted since the statutory instrument was first introduced, we agree that there is a benefit in having a new statutory instrument.

Question 2: *Do you consider that the Regulations as drafted achieve an appropriate balance between (i) protecting and promoting the public interest; (ii) ensuring that the subjects of S934 investigations and other affected parties are fully afforded their rights as regards procedural fairness; and (iii) sanctioning contraventions of the PABs’ standards and audit legislation? If not please identify which aspect(s) of the draft Regulations you consider to be inconsistent with a particular objective or objectives. Please provide the reason(s) for your opinion and state how you propose that the issue(s) identified could be addressed.*

We note that there is consistency between the proposed Regulations and the existing process. Given ICAS’ more limited exposure in the Republic of Ireland, we are not well sighted on how often the existing process has been used, and to what end. We have not been party to any Section 934 investigations. We would expect that IAASA and some of the other PABs/RABs will be able to make observations as to what works or doesn’t work, and would hope that the proposed drafting takes account of experience with these investigations over years.

We do, however, wish to make comments on some of the proposed Regulations. While we appreciate that some of these comments do not involve a change of process, we believe that there is a benefit in having a fresh look at all aspects.

- (i) Regulation 4(3) – even if a PAB is not already undertaking an investigation, we think it would be appropriate for IAASA consider whether the PAB would be better placed to investigate the complaint (taking account of the nature and profile of the complaint, as well as issues such as resource, skills and expertise).
- (ii) There is references throughout to confidentiality and disclosure of material to the member under investigation. While we accept that there are very good reasons to pursue transparency, and appreciate the legal requirements for fair notice, we would be interested to know the extent to which IAASA has considered whether the processes would offer sufficient protection for whistle-blowers (thereby avoiding the risk of discouraging such individuals from making complaints)?

- (iii) Regarding the construction of an Investigation Committee – we would be interested to know why IAASA does not appoint a separate body specifically for this purpose (e.g. in the same way that the FRC appoints a Conduct Committee). Given the nature and importance of the role of the Committee, it is clearly crucial that its members have the requisite skills, knowledge and experience requirements. We are not able to comment on whether all of IAASA’s directors are appointed with all such requirements in mind.
- (iv) Regulation 6(6) – we assume that the intention here is to secure a lay majority, however we question whether the exclusion for PAB members is sufficient, or whether a wider exclusion should be applied. By way of example, the ICAS Rules define a ‘Lay Members’ as being “*a person who is not an accountant*”.
- (v) Regulation 8(2) – we would assert that any submissions made by a PAB should always be considered relevant.
- (vi) Regulation 9(4) – “*save as may be appropriate*” – we are having difficulty in identifying circumstances in which it would legally justifiable for the Investigation Committee to override what would seem to be a fairly fundamental set of rights for the member (e.g. the right to legal representation).
- (vii) Regulation 11(2)(b) – in what circumstances would the Investigation Committee seek to recover the costs from the PAB rather than the member? Should there be a requirement to provide a full account of expenses, as well as a need for all costs to be reasonable?
- (viii) The PABs / RABs make decisions in conjunction with published sanctioning guidelines – should there be a requirement for the Investigation Committee to do likewise?
- (ix) As a general comment across the Regulations, should there be stated timescales attached to the various steps taken by IAASA – failing which, a requirement for these to be taken without undue delay?

Question 3: *Do you believe that the proposed changes as outlined in section 4 above will lead to a more efficient and robust S934 investigation process? If not, please give your reasons and explain what changes, if any, you believe should be made to the draft Regulations, including your rationale for those changes.*

We have identified in our response to Question 2 the main areas where we believe that the drafting could be revisited to ensure that the process is as efficient and robust as possible.

Question 4: *Do you consider that the draft Regulations set out and facilitate the implementation of a fair and robust enforcement procedure? If not, please give your reasons and explain what changes, if any, you believe should be made to the draft Regulations, including your rationale for those changes.*

We refer to our responses above.

We hope that these responses are helpful to IAASA’s ongoing consideration of the Section 934 process. We would be happy to engage with IAASA directly on any of the above if that would be of assistance.

Regards

Robert Mudge

Director of Investigations



IAASA

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