



Mr Kevin Prendergast  
Chief Executive  
Irish Auditing & Accounting  
Supervisory Authority  
Willow House  
Millennium Business Park,  
Naas  
Co Kildare, Ireland

3 December 2021

**Consultation Paper – Proposal to adopt International Standard on Review Engagements (Ireland) 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity**

Dear Kevin

We welcome the opportunity to respond to the above consultation. We have set out below our responses to questions as set out in the consultation paper.

Question 1

We agree with IASSA's intention to adopt ISRE (Ireland) 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

Question 2

We have not identified any provisions in the proposed standard that conflict with Irish or EU law.

Question 3

In our opinion, there are no areas where there are distinct differences between the Irish and UK markets that would impact on the applicability of the proposed standard in Ireland.

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Question 4

We consider that the effective date of reviews of interim financial information for periods commencing on or after 15 December 2021 is appropriate.

Yours sincerely

A handwritten signature in blue ink that reads 'Paul W O'Connor'.

Paul W O'Connor

Partner

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