

May 2025

Consultation Paper

Proposed Revisions to and Update of Publication Policy Paper

Publication of Information regarding IAASA's Corporate Reporting Supervision Activities

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IAASA: Consultation Paper – Proposed Revisions to and Update of Publication Policy Paper

Publication of Information regarding IAASA's Corporate Reporting Supervision Activities



Vision

Public trust and confidence in quality auditing and accounting



Mission

Upholding quality corporate reporting and an accountable profession

Our Values



Excellence

Striving to be the best we can be



Independence

Regulating impartially and objectively



Integrity

Being trustworthy and respectful

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1. Background

A principal function of the Irish Auditing and Accounting Supervision Authority (IAASA) is to examine certain listed entities' annual and half-yearly financial reports and sustainability statements and take enforcement actions when instances of non-compliance with the relevant reporting framework are detected.

In line with its mission of upholding quality corporate reporting and an accountable profession, and its strategy as set out in its [Work Programme 2023–2025](#), IAASA publishes information on the outcomes of its corporate reporting supervision activities.

2. Revision of Publications Policy Paper

IAASA last revised its Publications Policy Paper in 2022. That Paper addressed IAASA's policy on the publication of information on the outcomes of its financial reporting supervision activities.

IAASA now has additional supervision responsibilities regarding sustainability statements. The revisions to the Publications Policy Paper, in essence, extend the existing publication policy regarding financial reporting examination activities to sustainability reporting examination activities. As a transitional measure, for sustainability reporting examinations undertaken in 2025 (i.e., 31 December 2024 year end reports), IAASA intends to publish the outcome of sustainability reporting examinations without naming the issuer concerned.

The purpose of the Publications Policy Paper is two-fold:

- to set out IAASA's policy on the publication of the outcomes of its corporate reporting examination activities, and
- to set out the nature and extent of information to be published.

Prior to finalising the revisions to the Publications Policy Paper, IAASA is seeking the views of stakeholders on the policy.

3. Matters on which IAASA is consulting

Set out below are matters on which IAASA is seeking stakeholders' views no later than 5pm, Friday 18 July 2025.

No.	Matter on which stakeholder views are sought
1.	<p>Do you agree that it is in the public interest that IAASA publishes:</p> <ul style="list-style-type: none"> (a) significant corporate reporting decisions (i.e., financial reporting decisions and sustainability reporting decisions) [Section 4 of the Publications Policy Paper], (b) outcome of examinations undertaken [Section 5 of the Publications Policy Paper], (c) corrective public notices by issuers [Section 6 of the Publications Policy Paper], (d) an annual <i>Observations</i> paper [Section 7 of the Publications Policy Paper], and (e) thematic publications [Section 8 of the Publications Policy Paper]. <p>If not, in each instance, please set out your rationale and describe any alternatives that you wish IAASA to consider.</p>
2.	<p>Do you agree that the information detailed in the Publications Policy Paper will be useful to stakeholders?</p> <p>If not, please set out your rationale and describe any other information you believe would be useful for IAASA to publish.</p>
3.	<p>Do you agree that the information detailed in the Publications Policy Paper provides transparency on IAASA's corporate reporting examination activities?</p> <p>If not, please set out your rationale and describe any other information you believe IAASA should publish to ensure transparency in this area.</p>

4. Making your submission

IAASA invites comments on the proposed revised Publication Policy Paper. In particular, comments are sought on the matters set out in section 3 above.

Comments are most helpful if they:

- (a) respond directly to the question asked,
- (b) provide a clear rationale for your position,
- (c) provide evidence supporting your views, and
- (d) describe in detail any alternative options you wish IAASA to consider.

Please send your response to submissions@iaasa.ie by **5pm, Friday 18 July 2025**.

IAASA will consider all responses from identifiable individuals and organisations that are received by this deadline.

IAASA may publish a feedback statement summarising the content of the responses. Responses may also be published in full or in part and attributed to respondents.



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