

Financial reporting enforcement activities: 2024 & 2023

- This summary provides an overview of the more significant financial reporting enforcement activities undertaken by IAASA, in 2024 and 2023
- IAASA examined the level of compliance of certain issuers' annual and half-yearly financial statements with applicable financial reporting standards



2024 2023 ↺

Issuers under IAASA's remit	79	88	↓
Financial statements examined	33	43	↓
Matters raised with issuers	84	82	↑
Voluntary undertakings received from issuers	65	56	↑
Financial reporting decisions published	1	6	↓
Matters most frequently raised with issuers			
1. Transparency Directive Regulations	13	14	↓
2. IFRS 7 <i>Financial Instruments: Disclosures</i> & IFRS 9 <i>Financial Instruments</i>	9	11	↓
3. IAS 1 <i>Presentation of Financial Statements</i>	8	7	↑
4. Alternative Performance Measures	7	5	↑
5. IFRS 8 <i>Operating Segments</i>	7	8	↓
Undertakings most frequently received from issuers			
1. IAS 1 <i>Presentation of Financial Statements</i>	13	3	↑
2. Alternative Performance Measures	11	3	↑
3. Transparency Directive Regulations	7	22	↓
4. IFRS 8 <i>Operating Segments</i>	6	3	↑
5. IFRS 7 <i>Financial Instruments: Disclosures</i> & IFRS 9 <i>Financial Instruments</i>	5	11	↓

