

2025

Consultation Paper

IAASA Work Programme 2026-2028



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. Purpose of this Consultation

IAASA is the statutory body responsible for the supervision of the accounting and auditing profession in Ireland.

This consultation asks for your views on IAASA's proposed [work programme](#) for 2026-2028. Your feedback will help shape IAASA's strategic direction over the next three years.

2. Background to this Consultation

[Section 910](#) of the Companies Act 2014 provides that IAASA must submit a three-year work programme to the Minister of Enterprise, Tourism and Employment. This programme must have regard to the need to ensure the most beneficial, effective and efficient use of its resources, and must include:

- the key strategies and activities that IAASA will pursue to further its objects ([section 904](#)) and to perform its functions ([section 905](#))
- the outputs that IAASA aims to achieve and against which its performance will be assessed
- the staff, resources and expenditure that IAASA will require to pursue the strategies and activities

3. Work Programme Format

The 2026-2028 draft programme includes three strategic strands, along with supporting strategies and outputs. It also lists key enablers, including staffing and funding, which are the foundations of IAASA's capacity to achieve the outputs set out in the work programme.

The proposed [2026-2028 work programme](#) builds on the current [2023-2025](#) version. The principal changes are:

- **Revision of the Third Strand** from 'Maximising Our Impact' to 'Enhancing Organisational Capacity', underpinned by four new or revised strategies relevant to capacity building
- **Two New Strategies under the 'Promote High Standards' strand**, being 'Collaborate with our Regulatory Network' and 'Engage Proactively with Stakeholders', to reflect the impact of our international work and stakeholder engagement
- **Removal of three existing strategies under 'Promote High Standards'** with the underlying activities to be incorporated into existing strategies in the first strand 'Deliver Effective Regulation'
- **Removal of the CSRD strategy** because these functions are now part of our existing inspection and corporate reporting supervision work

4. Matters on which IAASA is consulting

IAASA welcomes feedback on all aspects of the draft work programme. In particular, we are seeking views on the following topics:

| No. | Matter on which views are sought |
|-----|---|
| 1. | Do the three strands, supporting strategies and enablers set out in the proposed work programme provide an appropriate strategic direction for IAASA for the years 2026-2028? |

| | |
|-----------|--|
| 2. | Does the proposed work programme address the most significant challenges and opportunities that IAASA is likely to face during 2026 to 2028? |
| 3. | Are the intended outputs for 2026-2028 clearly defined and appropriate given IAASA's statutory objects and functions? |
| 4. | Do you have any other comments or suggestions to improve the draft work programme? |

5. Making your submission

Interested parties can submit their views by [online form](#) or email to **submissions@iaasa.ie** on or before **5pm on Friday 22 August 2025**.

IAASA will consider all responses from identifiable individuals and organisations received by the deadline. IAASA may publish a feedback statement summarising the content.

In the interest of transparency, IAASA may publish respondents' submissions in full or in part and may attribute them to the respondent.

6. Next steps

IAASA will review all submissions it receives and will update the draft work programme where appropriate.

After the IAASA board considers and approves the programme, IAASA will submit the final version to the Minister for Enterprise, Tourism and Employment.

Thank you for your time in supporting our work programme development.