

December 2025

IAASA Consultation Policy



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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Why we consult

We consult to ensure our policies and auditing and assurance standards are effective, proportionate and aligned with the public interest. Consultation helps us to gather diverse perspectives, identify potential impacts, and make evidence-based decisions that reflect stakeholder needs.

By consulting openly, we promote transparency and accountability, build confidence in our work, and provide a clear rationale for our decisions.

Public consultation

We consult on:

- all proposed new standards or substantive changes to existing standards for auditors
- new policies that significantly impact auditors, accountancy bodies or issuers, or substantive changes to existing policies
- IAASA's three-year work programme

Consultations usually take the form of a consultation paper and a draft text of the document under consultation. Where the proposed changes are limited, they may be set out in the consultation paper rather than as a separate draft document.

The consultation paper explains the rationale for the proposed changes, summarises the main points and includes questions for stakeholders. It also includes details of how to submit a response, the deadline for submission, and IAASA's confidentiality policy for responses.

Publication and accessibility

We try to make our consultations accessible and easy for stakeholders to respond to. We understand that some areas are technical and complex, but we aim to make them clear and concise, using plain English where possible.

We publish our public consultations on our website, and promote them through other channels to gather as wide a response as possible.

Timing

We strive to consult in a timely manner, ensuring stakeholders have an opportunity to provide input before proposed documents are finalised. We consult when we have clear proposals to present, ensuring responses can provide meaningful and constructive input. We consult when there is scope for respondents to influence the final document. We seek to gather a diverse range of views and a clear picture of the implications of our proposals.

The consultation period depends on the complexity and significance of the proposed changes, as well as any time constraints. We also consider other factors such as the public interest and alignment with international standards when setting timelines.

Our public consultations normally last for a minimum of six weeks. Where changes are limited or timing constraints apply, we may shorten the consultation period. If the proposed changes are extensive, we may extend it.

Responses and decisions

We consider all responses received by the consultation closing date, giving particular attention to any supporting evidence. Responses submitted after the deadline may be considered at IAASA's discretion.

In assessing responses, we are objective and impartial, taking account of views from different stakeholder groups and evaluating them from a public interest perspective.

IAASA determines the final content of the document after considering all evidence and perspectives shared during consultation. Where relevant and appropriate, we also consult IAASA's Technical Advisory Panel, working groups, subject matter experts, and regulatory peers, both before and after a public consultation.

We are transparent about our decision-making process. Once we have finalised the document, we usually publish consultation responses and a feedback paper summarising the main points raised by respondents and explaining how they influenced the final document.

Confidentiality

We usually publish all responses to public consultations on our website. Respondents may request confidentiality by clearly indicating which portions of the response are confidential and why. If possible, respondents should place the confidential portion in an appendix to their response. Generic disclaimers will not be treated as confidentiality requests.

We try not to publish any material marked as confidential. However, we publish the total number of responses received, including those submitted confidentially.

When we don't consult

This policy does not require consultation on internal planning documents, methodologies, risk assessments, or other internal processes.

In addition, in some cases, we may not hold a public consultation, and instead engage directly with selected stakeholders. This may occur in respect of:

- guidelines which apply to the regulatory functions of prescribed accountancy bodies as well as amendments to levy models
- proposed changes to policies and standards which are minor in nature, with no substantive additional requirements or impact for stakeholders
- proposed changes to policies and standards which reflect legal or regulatory requirements
- proposals where consultation has taken place elsewhere and Irish respondents had the opportunity to provide a response



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