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Dear Kevin,

**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 (ISRE (Ireland) 2410)

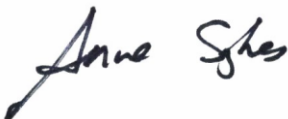
The Assurance and Audit Technical Committee of Chartered Accountants Ireland is pleased to respond to the proposals set out in IAASA's Consultation Paper noted above regarding review of interim financial information performed by the independent auditors of the entity.

Overall, we support and welcome the proposal to adopt the International Standard on Review Engagements 2410 with appropriate local additions to reflect the requirements of ISA (Ireland) 570 Going Concern into the Irish framework of standards, however, we have some concerns about the short lead in time for this standard.

The proposed applicable date is effectively 6 months from the publication of the revised standard, assuming it is issued shortly after the closing date of the consultation. We feel that this is too short a lead in time for the companies and their auditors.

If you have any questions on any of the comments in this response please do not hesitate to contact me at [anne.sykes@charteredaccountants.ie](mailto:anne.sykes@charteredaccountants.ie) or on + 353 1 6377313.

Yours sincerely



Anne Sykes  
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