

Appendix

Presentations delivered by Authority staff during 2009

Topic	Forum/Audience	Presenter	Date
IAASA's role in supporting and enhancing market confidence through regulatory and compliance oversight	Association of Compliance Officers in Ireland (ACOI)	Ian Drennan, Chief Executive	January, 2009
IAASA's financial reporting supervision role	PricewaterhouseCoopers	Michael Kavanagh, Head of Financial Reporting Supervision and Maurice Barrett, Project Manager, Financial Reporting Supervision	January, 2009
The role of IAASA in accounting regulation in Ireland	Masters in Accounting students, National University of Ireland, Galway	Eileen Townsend, Project Manager, Financial Reporting Supervision	March, 2009
Regulatory reform in the Irish economy	Public Affairs Ireland Conference	Ian Drennan, Chief Executive	September, 2009
Overview of IAASA's principal functions and powers	Staff of the Financial Regulator	Michael Kavanagh, Head of Financial Reporting Supervision and Helen Hall, Head of Regulatory and Monitoring Supervision	September, 2009
Accounting regulation in Ireland	MBS in Accounting students, Dublin City University	Eileen Townsend, Project Manager, Financial Reporting Supervision	October, 2009
The future of Irish GAAP	CCAB-I sponsored seminar	Michael Kavanagh, Head of Financial Reporting Supervision	December, 2009

Articles authored by Authority staff during 2009

Article Details	Author
'Taking stock of the new', AB Accounting and Business, ACCA, October 2009, Issue 10, pp. 35-38	Michael Kavanagh, Head of Financial Reporting Supervision
'Future of Irish/UK GAAP', Accountancy Plus, CPA, December 2009, Issue 4, pp. 17-18	Michael Kavanagh, Head of Financial Reporting Supervision

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The background is a solid blue color with a gradient from dark blue at the top to light blue at the bottom. On the left side, there are several overlapping, curved, abstract shapes in various shades of blue, creating a dynamic, flowing effect.

Glossary of terms

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ACCA	Association of Chartered Certified Accountants
Act, the	Companies (Auditing and Accounting) Act 2003
AIA	Association of International Accountants
AIB	Allied Irish Banks plc
Anglo	Anglo Irish Bank Corporation Limited / Anglo Irish Bank Corporation plc
APB	Auditing Practices Board
ASB	Accounting Standards Board
ASB Statement	ASB Statement entitled ' <i>Half-Yearly Financial Reports</i> '
Authority, the / IAASA	Irish Auditing & Accounting Supervisory Authority
BoI	The Governor and Company of the Bank of Ireland
CCAB-I	Consultative Committee of Accountancy Bodies – Ireland
CESR	Committee of European Securities Regulators
CIMA	Chartered Institute of Management Accountants
CIPFA	Chartered Institute of Public Finance & Accountancy
CLEA	Company Law Enforcement Act 2001
CLRG	Company Law Review Group
Code, the	Code of Practice for the Governance of State Bodies
Complaint	As used in Chapter 3 - includes any expression of dissatisfaction with accounting related services and/or the regulation of members/member firms by the PABs, whether communicated to the Authority by members of the public or otherwise
Constitutional documents	Refers to the PABs' Charters, Memoranda & Articles of Association, Bye-laws, Rules, Regulations, Codes and Standards

Covered institutions

- Allied Irish Banks, plc. and its subsidiaries AIB Mortgage Bank, AIB Bank (CI) Limited, AIB Group (UK) plc and Allied Irish Banks North America Inc.;
- Anglo Irish Bank Corporation plc and its subsidiary Anglo Irish Bank Corporation (International) plc;
- The Governor and Company of the Bank of Ireland and its subsidiaries Bank of Ireland Mortgage Bank, ICS Building Society and Bank of Ireland (IOM) Limited;
- EBS Building Society and its subsidiary EBS Mortgage Finance;
- Irish Life & Permanent plc and its subsidiary Irish Permanent (IOM) Limited;
- Irish Nationwide Building Society and its subsidiary Irish Nationwide (IOM) Limited; and
- Postbank Ireland Limited.

CPD	Continuing Professional Development
CRO	Companies Registration Office
Decision, the	Commission Decision of 29 July, 2008 concerning a transitional period for audit activities of certain third country auditors and audit entities (2008/627/EC)
EC	Enquiry Committee (section 23)
EEA	European Economic Area
EECS	European Enforcers' Co-ordination Sessions
EU	European Union
EGAOB	European Group of Auditors' Oversight Bodies
EPS	Earnings Per Share
FRS	Financial Reporting Standard(s)
FRS 1	Cash flow statements

FRS 3	Reporting financial performance
FRS 8	Related party disclosures
FRS 17	Retirement benefits
FRS 18	Accounting policies
FRS 21	(IAS 10) Events after the balance sheet date
FRS 25	(IAS 32) Financial instruments: Presentation
FRS 26	(IAS 39) Financial instruments: recognition and measurement
FRS 29	(IFRS 7) Financial instruments: disclosures
FRSSE	Financial Reporting Standard for Smaller Entities
FY	Annual Financial Report
GAAP	Generally Accepted Accounting Principles
HY	Half-year Financial Report
IAS	International Accounting Standard(s)
IAS 1	Presentation of Financial Statements
IAS 7	Statement of Cash Flows
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS 10	Events after the Reporting Period
IAS 19	Employee Benefits
IAS 20	Accounting for Government Grants and Disclosure of Government Assistance
IAS 21	The Effects of Changes in Foreign Exchange Rates
IAS 24	Related Party Disclosures
IAS 27	Consolidated and Separate Financial Statements

IAS 32	Financial Instruments: Presentation
IAS 34	Interim Financial Reporting
IAS 39	Financial Instruments: Recognition and Measurement
IASB	International Accounting Standards Board
IBEC	Irish Business and Employers' Confederation
IBNR	Incurred But Not Reported
IEX	Irish Enterprise Exchange
ICAEW	Institute of Chartered Accountants in England & Wales
ICAI	Institute of Chartered Accountants in Ireland
ICAS	Institute of Chartered Accountants of Scotland
ICPAI	Institute of Certified Public Accountants in Ireland
IFIAR	International Forum of Independent Audit Regulators
IFRIC	International Financial Reporting Interpretations Committee
IFRS	International Financial Reporting Standards
IFRS 3	Business Combinations
IFRS 7	Financial Instruments: Disclosures
IFRS 8	Operating Segments
IIPA	Institute of Incorporated Public Accountants
ILA	Irish Life Assurance plc
IL&P	Irish Life & Permanent plc
ISE	Irish Stock Exchange
Issuer	An entity coming within the Authority's remit under the Transparency Regulations

Minister	Minister for Trade & Commerce
NAMA	National Asset Management Agency
NAV	Net Asset Value
NPRFC	National Pensions Reserve Fund Commission
ODCE	Office of the Director of Corporate Enforcement
Oireachtas	Parliament
PAB	Prescribed Accountancy Body
PCAOB	Public Company Accounting Oversight Board (US)
PEC	Preliminary Enquiry Committee (section 23)
Periodic Financial Reports	Refers collectively to annual and half-yearly financial reports published pursuant to the Transparency Regulations
PQ	Parliamentary Question
RAB	Recognised Accountancy Body
Regulator, the	Financial Regulator
Relevant covered institutions	Allied Irish Banks plc, Anglo Irish Bank Corporation Limited, Bank of Ireland and Irish Life & Permanent plc
Section 23 Regulations	Companies (Auditing and Accounting) Act, 2003 (Procedures Governing The Conduct of Section 23 Enquiries) Regulations 2007 (S.I. No. 667 of 2007)
S.I.	Statutory Instrument
SMEs	Small & Medium-sized Entities
Statutory Audit Directive	Directive 2006/43/EC
Transitional Regulations	European Communities (Transitional Period Measures in Respect of Third Country Auditors) Regulations 2009 (Statutory Instrument 229 of 2009).
Transparency Directive	Directive 2004/109/EC

Transparency Regulations, the	Transparency (Directive 2004/109/EC) Regulations, 2007
Transparency Rules 1990 Act, the	Transparency Rules, as issued by the Financial Regulator Companies Act 1990