

IAASB

Online submission

16 June 2023

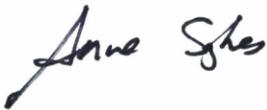
Dear IAASB,

Chartered Accountants Ireland welcomes the opportunity to comment on the Proposed International Standard on Auditing ISA 570 Going Concern

We support steps to clarify and strengthen the process whereby auditors assess and report on the appropriateness of the use of the going concern basis of accounting. We consider that reassessment of the auditing standards in this area is in the public interest. The proposals will further align the standards internationally by reflecting requirements already in place in some jurisdictions including Ireland and the UK.

We have no comments on the proposed requirements.

Yours sincerely



Anne Sykes
Secretary
Assurance and Audit Technical Committee
Chartered Accountants Ireland