

In relation to the issued Public Consultation on Member State Option to Introduce Independent Assurance Services Provider (IASP) dated 25 April 2024, please find below Boylan Consulting's view on the questions asked in the publication:

**Question 1:**

**Do you support the proposal that Ireland adopts the Member State option to introduce, accredit, regulate, and monitor a new service provider – called an Independent Assurance Services Provider – to give an assurance opinion on sustainability reporting? Please give reasons for your preference.**

Boylan Consulting supports the decision of the Irish government to adopt the option to introduce, accredit, regulate, and monitor a new service provider – called an Independent Assurance Services Provider.

We are of the opinion that the introduction of IAPs, is going to diversify the sustainability assurance audit market, giving undertakings a broader choice and this will result in enhanced audit quality of sustainability information.

**Question 2:**

**Do you voluntarily obtain the services of a person, other than a statutory auditor, for an assurance opinion on sustainability reporting? Please give reasons for your preference.**

Not Applicable for Boylan Consulting

**Question 3:**

**Do you have any views on how and by whom Independent Assurance Services Providers established in Ireland should be accredited, supervised, and monitored?**

Boylan Consulting is of the opinion that IASPs should be accredited, supervised and monitored by the Irish National Accreditation Board.

In our opinion, IASPs must be subject to requirements that are equivalent to the requirements set out in ISO/IEC 17029:2019 and its sector-specific standard ISO 14065:2020 and the additional requirements in the relevant legislation similarly to the EU ETS.

**Question 4:**

**Do you have any views on the capacity of Independent Assurance Services Providers to comply with equivalent requirements to those set out in Directive 2006/43/EC ('Audit Directive')?**

Boylan Consulting is of the opinion that the requirements set out in Directive 2006/43/EC are similar to the requirements in ISO/IEC 17029:2019 and its sector-specific standard ISO 14065:2020 and therefore many firms with Environmental verification services already comply with those requirements either in full or partially. Our opinion is IASPs would have the knowledge and the capacity to comply with the requirements of the Directive 2006/43/EC.

**Question 5:**

**Do you have any views on how Ireland (being the host Member State) should supervise the assurance of sustainability reporting carried out by Independent Assurance Services Providers established in another member State?**

Boylan Consulting is of the opinion that supervision of the IASPs established in another member State should be similar to the rules set out in the EU ETS and its regulations.

**Question 6:**

**If you fall within scope of the CSRD, would you be likely to use an Independent Assurance Services Provider (other than a statutory auditor) for your sustainability assurance? Please give reasons for your preference.**

Not Applicable for Boylan Consulting

**Question 7:**

**Do you have any views on whether the introduction of a new sector for assurance on sustainability would benefit or harm Irish business and employment or the Irish economy?**

Boylan Consulting is of the opinion that new sector for assurance on sustainability would diversify the sustainability assurance audit market, giving undertakings a broader choice and this will result in enhanced audit quality of sustainability information.