**IAR Report Format**

Independent accountant’s report to Enterprise Ireland and the directors of [Company Name] (‘the company’) on the financial information supporting a claim of grant by the company from Enterprise Ireland under the letter of offer, dated […], project number […], directors statement dated […] supporting the company’s grant claim of [€…].

**To Company:**

We have performed the procedures agreed with you as set out in our engagement letter dated [*Add Date*] and enumerated below with respect to the Grant (“the Grant”), as required by Section 204 of the Companies Act 2014 (“the Act”), setting out the matters specified by Section 204 of the Act (“the Declaration”).

**Responsibilities:**

[*Company Name*] is responsible for the subject matter on which the agreed-upon procedures are performed and has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement. As the practitioner, we have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised) ‘Agreed-Upon Procedures Engagements’.

An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the company and in reporting the findings, which are the factual results of the agreed-upon procedures performed.

**Procedures:**

We undertook procedures designed to obtain sufficient appropriate evidence to form our opinion that the Declaration is not unreasonable. These procedures included the following:

* Read the letter of offer.
* Obtain a copy of the directors' statement and assess whether it is worded consistently with the terms set out in the letter of offer.
* Enquire about and document the process by which the grant claimant identifies eligible expenditure.
* Review previous claims made under this agreement, and management's control processes to ensure that no duplication occurs.
* Consider the results of the work performed and whether evidence obtained in the course of carrying out these procedures warrants expression of a reservation concerning information in the grant claim.

**Findings:**

[Insert your finding here…]

**Sign, address, and date here:**