

Easy way to achieve desired results

The simple solution to "Reforms work the wrong way" (*AFR* Letters, December 1) is to require companies to disclose in their annual reports or statutory accounts the number and value of fines incurred in each reporting period compared with the corresponding period.

This would require only a small amendment to CLERP 9, the corporate law economic reform program, and should allay Stiofan MacAedh's fears and enhance transparency.

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