

Institute of Certified Public Accountants in Ireland

Results of Onsite Quality Assurance Reviews 2017

Type of review	Results					
	Total	A	B	C	D	No grade
Onsite visits of statutory audit firms	46	13	22	8	2	1
On Site Re-reviews	12	1	9	2		
Onsite visits of non-audit firms	3	1	1	1		
Disciplinary/Registration Committee ordered reviews	2	1	1			
Total	63	16	33	11	2	1
%		25%	52%	17%	3%	2%

Explanation of Grades

A	No follow action necessary
B	Some follow up action required within a specified period (normally one to three months) to address particular areas of weakness identified
C	Significant number of areas of weakness or more serious problems identified. Full re-review will be carried out, normally within six and eighteen months of the original review
D	Serious problems identified, immediate referral for further action to Director of Professional Standards and/ or Investigation Committee