

**Institute of Certified Public Accountants in Ireland
Results of Quality Assurance Reviews 2022**

Type of review	Total	A	B	C	D	No grade
Onsite and remote reviews of statutory audit firms	42	9	22	5	6	0
Onsite and remote visits of non-audit firms	9	3	2	0	4	0
Total	51	12	24	5	10	0
2022 Results %		23%	47%	10%	20%	0%
2021 Results %		28%	56%	10%	6%	0%
2020 Results %		38%	44%	12%	5%	1%
2019 Results %		26%	55%	13%	5%	1%
2018 Results %		21%	43%	25%	11%	0%
2017 Results %		25%	52%	18%	3%	2%

Explanation of Grades

A	No follow up action necessary.
B	Some follow-up action will be required by the Firm within a specified period to address particular areas of weakness identified, with a view to achieving a Grade A.
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	Where serious problems are identified, the matter is referred to the Director of Professional Standards or the Quality Assurance Manager or Practice Regulation Manager who may take any action in accordance with bye law 7.