

# Institute of Certified Public Accountants in Ireland

## Results of onsite Quality Assurance Reviews 2016

Type of review	Results					
	Total	A	B	C	D	No grade
SI 220 of 2010/312 of 2016 - onsite visits 2016	66	13	36	7	10	0
On Site Re-reviews	7	1	6	0	0	0
Bye Law 7 - Non audit firm reviews	8	4	3	1	0	0
Disiplinary/Registration Committee Referrals/Heightened risk	3	0	1	1	0	1
<b>Total</b>	<b>84</b>	<b>18</b>	<b>46</b>	<b>9</b>	<b>10</b>	<b>1</b>
%		21%	55%	11%	12%	1%

### Explanation of Grades

<b>A</b>	No follow action necessary
<b>B</b>	Some follow up action required within a specified period (normally one to three months) to address particular areas of weakness identified
<b>C</b>	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
<b>D</b>	Serious problems identified, immediate referral for further action to Director of Professional Standards and/ or Investigation Committee