



**Institute of Certified Public Accountants in Ireland**  
**Results of Onsite Quality Assurance Reviews Conducted in 2019**

*The following represent the results of the quality assurance reviews conducted on CPA regulated firms (audit and non-audit) for the year 2019. These reviews are conducted in accordance Bye Law 7, Quality Assurance.*

Type of review	Results					
	Total	A	B	C	D	No grade
Onsite visits of statutory audit firms	95	25	51	13	5	1
Onsite visits of non-audit firms	1		1			
Disclipinary/Registration Committee ordered reviews	4	1	3			
<b>Total</b>	<b>100</b>	<b>26</b>	<b>55</b>	<b>13</b>	<b>5</b>	<b>1</b>
<b>% 2019 Results</b>	100%	26%	55%	13%	5%	1%
<b>% 2018 Results</b>	100%	21%	43%	25%	11%	0%
<b>% 2017 Results</b>	100%	25%	52%	18%	3%	2%

**Explanation of Grades - Per Bye Law 7, Quality Assurance**

- 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