

Inspection Insights

Root Cause Analysis and Remediation: A Call to Action for Quality Improvement

December 2024



About the Accounting and Financial Reporting Council

The Accounting and Financial Reporting Council (**AFRC**) is an independent body established under the Accounting and Financial Reporting Council Ordinance. As an independent regulator, AFRC spearheads and leads the accounting profession to constantly raise the level of quality of professional accountants, and thus protects the public interest, and promotes the healthy development of the accounting profession.

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Instances of QR codes in this *Inspection Insights* refer to our prior publications. Readers are encouraged to **click** or **scan the QR codes** for additional information.

Section 1

Overview

I. Introduction

1. In this ever-evolving auditing landscape, a commitment to continuous quality improvement is essential for achieving and upholding high-quality audits, and an effective process to remediate identified deficiencies is indispensable.
2. We are publishing this report to share our observations on how firms subject to our 2023 inspections have analysed the root causes of the identified deficiencies and responded by designing and implementing remedial actions. We also share leading practices that firms should consider and adopt to improve their RCA and remediation processes.



3. RCA is an important procedure that firms should implement to evaluate the severity and pervasiveness of identified deficiencies. It is also required by HKSQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (**HKSQM 1**) as part of the monitoring and remediation process.
4. We observed that different firms use different techniques and methods for RCA. No matter which is used, there are key matters which firms should consider when they perform RCA and remediation. Section 2.11 of this report provides insights into these matters. It also highlights common areas which auditors may need to improve when performing the RCA and remediation, based on our review of the RCA and remediation plans submitted by the PIE auditors subject to our 2023 inspections. Specifically, auditors should pay attention to the following matters as their importance in the RCA and remediation process has been underestimated by many auditors subject to our 2023 inspections:
 - a. **Provide effective training and guidance to individuals assigned to perform the RCA**

Adequate training and guidance should be provided to individuals assigned to perform the RCA (**RCA Analysts**) to ensure they have the knowledge and expertise for the job.
 - b. **Perform independent oversight over the implementation of the remedial actions**

Designate an independent team (or an individual for smaller firms) to oversee and monitor the operating effectiveness of the remedial actions.
 - c. **Support the execution of quality audits through coaching and hot reviews**

Provide coaching to engagement teams or perform hot reviews based on the lessons learned as part of the ongoing support and monitoring for quality improvement.
 - d. **Communicate the identified deficiencies and remedial actions with relevant stakeholders**

Communicate the identified deficiencies and the firm's remedial actions to all levels of audit personnel and the audit committees of the listed entities concerned.

3 Section 1

5. Section 2.III of this report summarises leading practices we identified from reviewing the RCA and remediation plans submitted by the 20 PIE auditors subject to our 2023 inspections. While we identified the leading practices largely from the Category A firms, it is encouraging that some non-PIE auditors subject to our 2023 inspections have performed a timely and in-depth RCA and developed thorough remediation plans for submission despite resource constraints, highlighting the importance of the right tone at the top in the RCA and remediation process.
6. We urge all firm leadership (i.e., the Chairpersons and Managing Directors) to learn from the leading practices outlined in this report, recognising that the performance of RCA and remediation extends beyond mere compliance and is essential for their betterment.
7. Firms with limited resources will benefit even more from reading this report in conjunction with our guide to performing RCA¹, which was issued in June 2022.
8. We observed that practices varied among firms regarding communicating PIE engagement inspection findings to those charged with governance. These differences included whether firms had communicated the findings with the audit committees concerned, when such communication was made, and how they were communicated.
9. Our observations suggest that the extent of this communication needs significant improvement, especially with the implementation of HKSQM 1, which requires firms to communicate with external parties to enable their understanding of the firms' systems of quality management.
10. All PIE auditors are urged to share our engagement inspection reports with the audit committees of the PIEs concerned before the auditors' reappointment at the annual general meetings to ensure that the audit committees have information relevant to their evaluation of the auditor's competencies and capabilities before making their recommendation. Section 3 further details our expectations of the PIE auditors on communicating PIE engagement inspection findings with audit committees and our expectations of audit committees on using this information.



Section 2

Effective RCA and remediation for quality improvement

I. Importance of RCA and remediation

1. Firms are required under HKSQM 1 to establish a monitoring and remediation process that provides relevant, reliable, and timely information about the design, implementation, and operation of their systems of quality management. This process is vital for firms to take appropriate action to respond to the identified deficiencies promptly.
2. The 2023 inspections marked the start of our second three-year inspection cycle, and we had previously inspected most of the PIE auditors that we inspected in 2023. It is disappointing to note that some of these firms did not take appropriate remedial actions, even if formulated, to prevent deficiencies previously identified from recurring. This failure to take appropriate remedial action can be attributed, at least in part, to the firms' leadership not **investing the time and resources required for the RCA and remediation process** because other considerations had been prioritised over **audit quality improvement, resulting in the value of lessons learned** from previous inspections being significantly undermined.
3. For the AFRC to determine the follow-up action after an inspection, an audit firm is required to submit a plan with a specific implementation timeline that is responsive to the RCA results and remediates the deficiencies identified from the inspection.
4. The **quality of the remediation plans submitted to the AFRC was generally below par**. We have completed reviewing the RCA and remediation plans submitted by all 20 PIE auditors subject to our 2023 inspection (which collectively audited 89% of the PIE audit market by market capitalisation and 76% by the number of PIE engagements as of 31 December 2023). Nearly all these firms have revised or even resubmitted their RCA and remediation plans because their first submissions did not address all the identified deficiencies. We issued requirement letters to 17 of them, including 3 Category A, 8 Category B, and 6 Category C firms, requiring them to take specific action, including periodic reporting to the AFRC about remediation progress, as their final plans still lacked sufficient specificity or timelines.

5. Firms are reminded that failing to comply with our requirements constitutes a misconduct under the AFRCO, which may give rise to disciplinary action. The AFRC may impose sanctions on the firms, including a public or private reprimand, the suspension or revocation of registration, the cancellation or non-issuance of a practising certificate, and the imposition of a pecuniary penalty. We have already imposed a pecuniary penalty against a firm for failing to complete corrective actions within the timeframes specified in our requirement letter.
6. It is also disappointing that certain firms attempted to adopt the same or similar remedial actions to address our 2023 inspection findings as they had proposed in the past, despite their obvious operating ineffectiveness. This reflects poorly on these firms' commitment to quality improvement.
7. Without recognising the importance and value of RCA and remediation, these firms will face continued challenges in not repeating their past mistakes and improving their work to uphold the quality of public audits.

II. Key observations on areas requiring improvement

8. Although firms' approaches to RCA and the design of remediation activities vary, firms typically consider several key matters in this process. The table below summarises these matters, our key observations on areas requiring improvement, and the associated risks if they were not addressed.

Matters	Key observations	What could go wrong
#1 Work plan for remediation	9 firms did not have policies and procedures for developing an organised remediation plan, including the timeline and scope (e.g., which deficiencies should be included in RCA and when to start performing RCA).	Inefficient use of resources will undermine the effectiveness of the remediation process.
#2 Training provided to the RCA Analysts	14 firms did not provide adequate training or guidance to RCA analysts to ensure they have the skills and knowledge required for the job.	When RCA analysts lack the necessary skills and knowledge to perform RCA, it may lead to incorrect or incomplete root cause(s) identification.

Matters	Key observations	What could go wrong
#3 RCA interviews	11 firms only interviewed their audit partners and managers to understand the root causes of the engagement-level deficiencies.	As other engagement team members' perspectives are not considered, this may result in an incomplete understanding of the root causes.
#4 Analysis of engagement metrics for the identification of root causes	14 firms did not perform analyses based on engagement metrics to identify root causes, such as total engagement hours, years of experience and workload of the engagement partner and the engagement quality reviewer, and engagement profitability.	Firms may not completely understand the underlying root causes without collecting and analysing engagement metrics.
#5 Basis for determining whether the identified deficiencies are systemic	15 firms did not issue guidance on the basis (quantitative and qualitative) for determining whether the findings were systemic.	Overlooking systemic issues may have a pervasive impact on the firm's system of quality management that could be avoided.
#6 Time to complete the remedial actions	Different firms took different amounts of time to implement remedial actions, ranging from one to twelve months. This variation highlights the need for some firms to improve their timeliness in addressing identified deficiencies.	A short timeline for implementing remedial action may suggest a superficial RCA and remediation plan, lacking the depth needed to address the issues effectively. Conversely, an excessively long timeline could hinder timely problem resolution and signify low awareness of the issues.

Matters	Key observations	What could go wrong
#7 Independent oversight over the implementation of remedial actions	9 firms did not designate an independent team (or an individual for smaller firms) to oversee and monitor the implementation of remedial actions.	Ineffective monitoring can lead to poor execution of the remediation plan.
#8 Ongoing monitoring measures	13 firms did not provide coaching or perform hot reviews as part of their ongoing monitoring measures to ensure the effective execution of their remediation plans.	Any delay in identifying and unravelling issues may allow problems to persist.
#9 a. Communicating the identified deficiencies and remedial actions with audit staff b. Communicating the engagement inspection findings with audit committees	<p>2 firms did not communicate the identified deficiencies and the remedial actions with their audit staff.</p> <p>8 firms have not shared any PIE engagement inspection findings with the audit committees concerned.</p>	Insufficient stakeholders' awareness of the inspection findings, the identified deficiencies, and the firm's remedial actions may lead to recurring issues.

Table 1 Common observations identified in RCA and remediation process for the Category A firms subject to the 2023 inspections

Common observations	Category A firms subject to 2023 inspections					
	BDO	Deloitte	EY	HLB	KPMG	PwC
#1 Planning				•		
#2 Training	•			•		
#3 Interview	•			•		
#4 Analysis				•		
#5 Basis	•			•		
#6 Timing	Refer to the observations on P.6.					
#7 Oversight						
#8 Monitoring						
#9 Communication with:						
a. Audit staff						
b. Audit committees (note a)	2/6	3/4	1/2	3/5	4/5	0/7

“●” indicates the existence of common observations in specific areas.

Table 2 Common observations identified in RCA and remediation process for the Category B and C firms subject to the 2023 inspections

Common observations	Category B and C firms subject to 2023 inspections (note b)													
	B1	B2	B3	B4	B5	B6	B7	B8	C1	C2	C3	C4	C5	C6
#1 Planning		•	•			•	•	•			•	•		•
#2 Training		•		•	•	•	•	•	•	•	•	•	•	•
#3 Interview				•	•			•	•	•	•	•	•	•
#4 Analysis	•	•		•	•	•	•	•	•	•	•	•	•	•
#5 Basis	•	•		•	•	•	•	•	•	•	•	•	•	•
#6 Timing	Refer to the observations on P.6.													
#7 Oversight		•				•	•	•	•	•	•		•	•
#8 Monitoring	•	•	•		•	•	•	•	•	•	•	•	•	•
#9 Communication with:														
#9a Audit staff								•			•			
#9b Audit committees (note a)	0/3	2/2	1/2	1/2	1/2	2/2	0/2	2/2	1/1	0/1	1/1	1/1	1/1	1/1

“●” indicates the existence of common observations in specific areas.

Notes:

- (a) The numerator represents the number of PIE engagements subject to our 2023 inspections, for which the PIE auditors **have yet to communicate the PIE engagement inspection findings with the audit committees concerned as of 16 December 2024**. The denominator represents the total number of PIE **engagements rated 2, 3 or 4²** in our 2023 inspections.
- (b) The specific coding “B1” to “C6” refers to PIE auditors subject to our 2023 inspection³. Their names are disclosed in Annex 2 of this report.
9. Tables 1 and 2 illustrate our key observations regarding the RCA and remediation processes of the 20 PIE auditors we inspected in 2023. Category A firms, in general, have more structured RCA and remediation processes and, therefore, were able to produce remediation plans of higher quality. That said, firms of all sizes can develop an effective RCA and remediation process that fits their size and structure when dedicated to learning and growth.

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Communicate PIE engagement inspection findings with audit committees

10. Over the years, firm leadership has been repeatedly reminded of the importance of communicating the AFRC's PIE engagement inspection findings with the audit committees concerned to ensure that both the auditors and the audit committees could properly discharge their duties and responsibilities.
11. Since the implementation of HKSQM 1 in 2022, firms should communicate information to external parties on a timely basis to enhance their understanding of the firms' systems of quality management. This shall include, but not be limited to, firms that are subject to our inspections sharing the information in the engagement inspection reports with the audit committees of the PIEs to which the reports relate.
12. However, we noted that not all PIE auditors have done so. As of 16 December 2024, only 12 out of 20 PIE auditors (60%) subject to the 2023 inspections have communicated the PIE engagement inspection findings with the audit committees concerned, most of which through oral communication.
13. We expect and encourage all PIE auditors to **share the PIE engagement inspection reports** to ensure that audit committees receive complete information. We also expect this communication should occur as early as possible, preferably **before the annual general meeting** at which the auditor is reappointed. Such engagement promotes transparency between the firms and the audit committees, underscores the firms' commitment to quality and strengthens the audit committees' oversight of audit quality.

III. Key observations on leading practices

14. During our review of the RCA and remediation plans submitted by firms subject to our 2023 inspections, we also identified the following leading practices (**LP**) that firms should consider and adopt to improve their RCA and remediation processes. These leading practices were largely identified from those of the Category A firms.

Training		Why this is important
LP#1	Include case studies in the training program so that staff can effectively learn from others' mistakes.	Real-life examples bridge theory and practice, making learning more relevant and effective.
LP#2	Use workshops instead of conventional classroom training to communicate with staff common findings identified from internal and external inspections, emphasising the importance of timely remedial action to prevent recurrence.	Workshops foster a more interactive and collaborative learning environment. This interactive approach enhances staff members' understanding of what contributes to a quality audit.
Guidance and audit working paper templates		Why this is important
LP#3	Use different methods like email alerts and training to remind staff of the new and revised audit working paper templates. Conduct pilot tests on the new and revised audit working paper templates before launching.	Audit working paper templates provide a systematic and disciplined approach to documentation for ensuring consistency and accuracy. Feedback collected from pilot tests can provide critical insights into the experiences and challenges of using newly designed or revised templates. This information is essential for ensuring that new and revised templates are user-friendly and effective.

Resources		Why this is important
LP#4	Assign an independent team (or an individual for smaller firms) to monitor the RCA and oversee the implementation of remedial actions.	An independent team (or an individual for smaller firms) with sufficient knowledge of the inspection findings can objectively monitor the remediation process to ensure that inspection findings have been properly addressed.
	Require engagement teams to perform additional audit procedures where the deficiency in audit work is considered significant.	Engagement teams can quickly learn from and rectify their past mistakes.
LP#5	As soon as the internal or external inspectors communicate their findings, start analysing the root causes and formulating the required remedial plan.	Initiating remedial action promptly upon receiving findings helps mitigate risks before they escalate. Timeliness is essential for improving audit quality and resolving issues before they impact future engagements.
LP#6	Build a team of in-house auditors' experts to address the challenges of using external auditors' experts.	The availability of in-house experts fosters closer communication and allows the experts' work to be documented in sufficient detail.

Internal monitoring and support		Why this is important
LP#7	Include in the coming year's internal monitoring a PIE engagement completed by a partner with past unsatisfactory internal or external inspection results.	Targeted internal monitoring helps assess the improvement made in delivering a quality audit and the effectiveness of the RCA and remedial actions.
LP#8	Provide coaching and perform hot reviews to monitor engagement performance in real time.	Coaching and hot reviews help identify audit deficiencies promptly, allowing engagement teams to take corrective action before issuing the audit report.



Firms need a structured RCA approach, e.g., the "5 Whys" approach, to identify the actual cause(s) of a deficiency.

By effectively identifying and addressing the root causes, not the symptoms, firms can reduce the recurrence of the same or similar issues in the future.

IV. Our expectations

Key insights for firm leadership

Implement a structured RCA

1. Establish a structured framework for conducting RCA when inspection findings are identified. This should involve:
 - a. **Documentation:** Require personnel responsible for RCA and remediation process to document findings thoroughly, detailing the identified root causes, contributing factors, and the context of the deficiencies.
 - b. **Training:** Provide responsible personnel with training on the RCA techniques, such as the "**5 Whys**" approach, to ensure they can effectively identify the underlying root cause(s). Below is an illustration of how the use of the "**5 Whys**" approach can unveil the underlying root cause of an inspection finding by asking five "**Why**" questions:
 - c. **Illustrative example:** Insufficient evaluation of the key assumptions adopted in the discounted cash flow projection prepared for an asset impairment test.

The first Why: Why didn't the engagement team perform a sufficient evaluation?

Answer: The audit staff lacked the knowledge and skill to challenge the reasonableness of the key assumptions used in the discounted cash flow projection.

The second Why: Why didn't the engagement manager supervise and coach the audit staff to perform the job?

Answer: The engagement manager reviewed the discounted cash flow projection and identified several areas where he should inquire of the management. However, he was too busy and forgot to follow up himself or ask his team to follow up.

The third Why: Why didn't the engagement partner provide direction and supervise the team on this critical piece of work?

Answer: The engagement partner did not provide sufficient direction and oversight to ensure that all engagement team members understood the key audit risks and the necessary procedures to be performed on the estimation uncertainty, nor did he ensure that the audit manager briefed the audit staff on this matter when he found himself too pressed for time to do so directly.

Key insights for firm leadership

Fourth Why: Why did the audit partner find himself too pressed for time to provide sufficient direction and oversight to the engagement team?

Answer: The engagement partner was overwhelmed with other job responsibilities and did not sufficiently review the audit evidence and documentation in files.

Fifth Why: Why was the engagement partner overwhelmed with other job responsibilities?

Answer: The firm lacked an efficient system for monitoring the workload and quality review by the engagement partner, leading to the engagement partner being overloaded with work and unable to sufficiently direct and supervise all the engagement team members (the **underlying root cause**).

Develop a continuous feedback mechanism

2. Create a systematic process for ongoing feedback and communication within audit teams and with stakeholders. This can include:
 - a. **Regular debriefing meetings:** Schedule periodic team meetings to discuss recent audit concerns, share experiences, and gather insights on areas for improvement.
 - b. **Feedback mechanisms:** Implement anonymous surveys or feedback tools to allow team members to share their thoughts on processes and potential improvements without fear of reprisal.

Establish clear remediation plans

3. Design and implement clear remediation plans that are actionable and measurable. This should involve:
 - a. **SMART goals:** Ensure that remediation plans include Specific, Measurable, Achievable, Relevant, and Time-bound (**SMART**) objectives to track progress effectively.
 - b. **Follow-up procedures:** Assign responsibility for each action item in the remediation plan and schedule follow-up reviews to assess effectiveness and make necessary adjustments.



Section 3

Key messages to auditors and audit committees

I. Key messages to auditors

Leadership commitment to quality improvement

1. Firm leadership plays a critical role in upholding audit quality. Firm Chairpersons and Managing Partners should evaluate and strengthen the effectiveness of their firms' RCA and remediation processes by taking due note of our observations and adopting the leading practices outlined in this report. By recognising the importance of a robust RCA and remediation process, leadership can translate their commitment to enhancing audit quality into concrete action for quality improvement.

Adopt a proactive approach to RCA and remediation

2. Firms can enhance audit quality and maintain their reputation for quality by taking timely and robust remedial action. The earlier these actions are initiated, the lower the risks of repeated findings or deficiencies. Firms should avoid adopting a reactive approach to remediation, i.e., prepare the remediation plans only after receiving the inspection report. Instead, they should be more proactive and start performing RCA and remediation as soon as the findings are identified and communicated.

Dedicate sufficient appropriate resources for RCA and remediation

3. A firm's investments in RCA and the remediation process directly affect the effectiveness of remedial actions. These investments include time, the competence of RCA Analysts and other professionals involved in the process, and training and guidance provided to them. Firms should dedicate appropriate resources to ensure remedial actions are well-designed and effectively implemented following the RCA. These actions should include ongoing monitoring measures that can effectively evaluate whether the root causes of the deficiencies have been addressed.

II. Key messages to audit committees

Assess the auditor's competencies, capabilities and commitment to audit quality before making recommendations on the appointment, reappointment, and removal of an auditor

4. Audit committees are primarily responsible for making recommendations to the board of directors on the appointment, reappointment and removal of auditors. To fulfil this role, audit committees should assess the auditors' competencies, capabilities and commitment to audit quality. This evaluation could involve a review of their past inspection results and findings, as well as any instances of non-compliance with applicable standards by the auditors.

Review and monitor the effectiveness of the audit process

5. According to Part 2 of Appendix C1 Corporate Governance Code to the Listing Rules issued by The Stock Exchange of Hong Kong Limited, audit committees should review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards. As such, this should include how the auditors have addressed the AFRC's inspection findings if audits of their companies were previously inspected. Audit committees should understand how the identified deficiencies have affected the nature and scope of work of the auditors for the current year's audits and whether the audits are subject to any additional quality review by the firms. Such evaluation would allow the audit committees to assess both the effectiveness of the audit processes and the auditors' commitment to improving the quality of their work.

Strengthen oversight and communication among the board of directors, audit committees, and the auditors

6. Audit committees should foster continuous dialogue with the auditors regarding their companies' financial reporting systems and the audit processes. This should include formal planning, progress, and closing meetings, as well as separate private meetings with auditors without the presence of management to understand the effectiveness of their companies' financial reporting systems.
7. When auditors raise concerns about the quality of financial reporting and the sufficiency of audit evidence, the audit committees should understand their challenges and request that management address those issues appropriately.

Annex 1 – Checklist for RCA



1. Plan the process

- Determine the scope and planned procedures for the RCA
- Estimate the timeline for completing the key milestones
- Plan the resources (including assigning the appropriate person)



2. Understand the deficiencies

- Gather the firm's audit deficiencies from all inspected engagements
- Evaluate whether the findings identified in the current year inspection are recurring findings and are common across engagements
- Determine whether the findings represent systemic issues



3. Gather relevant information

- Review engagement metrics, including engagement hours incurred and partner involvement
- Review inspection reports and related audit working papers
- Interview engagement team members



4. Analyse and determine the root causes

- Identify the root causes based on relevant information gathered in step 3
- Categorise the identified root causes into common themes for identifying systemic issues and remediate those issues at the firm level



5. Develop a SMART remediation plan

- Specific: focus on the identified root causes
- Measurable: quantifiable and enabling the firm to measure the progress towards completion
- Attainable: not unrealistic
- Relevant: responsive to the identified root causes
- Time-bound: have a defined and reasonable time frame for completion



6. Communicate the results

- To firm leadership, including Chairpersons and Managing Partners
- To all audit partners and staff
- To the audit committees

Annex 2 – List of PIE auditors inspected in 2023

The following table lists the PIE auditors we inspected in 2023 and their respective categorisations. Within each category, the firms are listed in alphabetical order without any reference to the specific coding we used in Table 2 in Section 2.

Category A Firms (6 firms)	Category B Firms (8 firms)	Category C Firms (6 firms)
<ul style="list-style-type: none"> • BDO Limited • Deloitte Touche Tohmatsu • Ernst & Young • HLB Hodgson Impey Cheng Limited • KPMG • PricewaterhouseCoopers 	<ul style="list-style-type: none"> • CCTH CPA Limited • CL Partners CPA Limited • Crowe (HK) CPA Limited • Elite Partners CPA Limited • Grant Thornton Hong Kong Limited • Mazars CPA Limited (currently named as Forvis Mazars CPA Limited) • McMillan Woods (Hong Kong) CPA Limited • Prism Hong Kong and Shanghai Limited (currently named as Prism Hong Kong Limited) 	<ul style="list-style-type: none"> • Ascenda Cachet CPA Limited • BOFA CPA Limited • CWK CPA Limited • Linksfield CPA Limited • Reanda Lau & Au Yeung (HK) CPA Limited (currently named as Reanda HK CPA Limited) • Yongtuo Fuson CPA Limited (currently named as SFAI (HK) CPA Limited)

Annex 3 – Glossary

This glossary provides definitions of the acronyms, abbreviations and key terms used in this report:

HKSQM 1	Hong Kong Standard on Quality Management 1 <i>Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements</i>
Hot Review	Independent file review is performed before the issue of the auditor’s report.
PIE	Public interest entity
RCA	Root cause analysis
RCA Analysts	Individuals assigned to perform RCA

¹ [An External Auditor's Guide to Performing Root Cause Analysis](#), AFRC, June 2022

² Audit quality rating of 1, 2, 3 or 4 is assigned to a PIE engagement subject to the AFRC's inspection. 1 means Good, 2 means Limited improvements required, 3 means Improvements required, and 4 means Significant improvements required.

³ [2023 Annual Inspection Report](#), AFRC, July 2024

Contacts



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