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understanding
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quality in the

context of

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the transition
period following
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experience
lecturing both

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Financial Accoun
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The chair of the ICAEW's regulatory board expressed "disappointment" that audit quality results remained largely static in the past year.

Introducing the

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issued in late September, board chairman Michael Caplan explained that the annual inspection cycle prevents a simple year-on-year comparison. Nonetheless, he was concerned

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that 8% of audits performed in 2019 required significant improvements and 18% of audits required improvements.

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to join a large
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