

## **BACKGROUND NOTE ON ACTION PLANS**

Action Plans are developed by IFAC members and associates to address policy matters identified through their responses to the IFAC Compliance Self-Assessment Questionnaires. They form part of a continuous process within the IFAC Member Body Compliance Program to support the ongoing development and improvement of the accountancy profession around the world.

Action Plans are prepared by members and associates for their own use based on the national frameworks, priorities, processes and challenges specific to each jurisdiction. As such, they will vary in their objectives, content and level of detail, consistent with their differing national environments and stages of development, and will be subject to periodic review and update.

Refer to responses to the Part 1 Assessment of the Regulatory and Standard-Setting Framework Questionnaire and Part 2 SMO Self-Assessment Questionnaire for background information on each member and associate their environment and existing processes. These responses may be viewed at: [http://www.ifac.org/ComplianceAssessment/published\\_surveys.php](http://www.ifac.org/ComplianceAssessment/published_surveys.php)

### **Use of Information**

Please refer to the Disclaimer published on the Compliance Program website.

## **ACTION PLAN**

<b>IFAC Member:</b>	Institute of Certified Public Accountants in Ireland (CPA Ireland)
<b>Approved by Governing Body:</b>	Chief Executive
<b>Original Publish Date:</b>	November 2009
<b>Last Updated:</b>	February 2016
<b>Next Update:</b>	February 2018

**GLOSSARY:**

<b>APB</b>	Auditing Practices Board
<b>ASB</b>	Accounting Standards Board
<b>CPD</b>	Continuing Professional Development
<b>EU</b>	European Union
<b>FRC</b>	Financial Reporting Council
<b>IASB</b>	International Accounting Standards Board
<b>IAASB</b>	International Auditing and Assurance Standards Board
<b>IESs</b>	International Education Standards
<b>IEPSs</b>	International Education Practice Statements
<b>IFRSs</b>	International Financial Reporting Standards
<b>ISA</b>	International Standard on Auditing
<b>ISA UK and Ireland</b>	International Standard on Auditing UK and Ireland
<b>IASs</b>	International Accounting Standards
<b>ISAE</b>	International Standard on Audit Engagement
<b>ISREs</b>	International Standards on Review Engagements
<b>ISQC</b>	International Standard on Quality Control
<b>PAO</b>	Institute's Practice & Audit Orientation Program
<b>QA</b>	Quality Assurance
<b>SMEs</b>	Small- and Medium-Enterprises
<b>SMOs</b>	Statement of Membership Obligations

**Action Plan Subject:** SMO 1–Quality Assurance  
**Action Plan Objective:** Maintain CPA Ireland’s quality assurance review system and ensure it complies with SMO1 and the EU 8<sup>th</sup> Directive on Statutory Audit

**Background:**

The Institute of Certified Public Accountants in Ireland has a mandatory Quality Assurance (QA) review programme in place for all audit firms. The scheme is compliant with the European Communities (Eighth Directive Regulations) 2009 on statutory audits of annual accounts and consolidated accounts.

The QA process ensures that all member firms of the Institute of Certified Public Accountants in Ireland (CPA Ireland) maintain an appropriate level of professional standards in the performance of their duties and in the provision of services to clients.

More information on the CPA Ireland’s QA program can be found on the Certified Public Accountants in Ireland (CPA Ireland) website at [www.cpaireland.ie](http://www.cpaireland.ie)

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Updating Quality Control Standards Guidance</i>					
1.	June 2005	Adopt and update International Standard on Quality Control (ISQC) 1.	Completed	Director of Professional Standards	Professional Standards Department Staff
2.	Ongoing	Review and update QA Bye-Law.	Reviewed and Approved September 2015	Director of Professional Standards	Professional Standards Department Staff
3.	May 2010	Review and update QA Guidance – Members Charter of Rights.	Completed	Director of Professional Standards	Professional Standards Department Staff
4.	December 2013	Review the QA Bye-Law and QA guidance against the requirements of the revised SMO 1 (2012) to identify any actions that may be necessary to address revised requirements.	Reviewed and Approved September 2015	Director of Professional Standards	Professional Standards Department Staff

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Developing Education and Training Products</i>					
5.	June 2005	Develop International Standard on Quality Control Standard (ISQC) 1 Guidance booklet to assist members in designing and documenting appropriate quality control policies.	Completed	Director of Professional Standards	Professional Standards Department Staff
6.	June 2005	Publish ISQC 1 on website.	Completed	Director of Professional Standards	Professional Standards Department Staff
7.	January 2005	Include module on ISQC 1 and the QA process in the audit orientation course which is mandatory for all new applicants for audit certificates.	Completed	Director of Professional Standards	Professional Standards Department Staff
8.	January 2005	Develop QA Resource on website.	Completed and updated regularly as appropriate	Director of Professional Standards	Professional Standards Department Staff
9.	June 2009	Develop a series of workshops designed to assist members in the preparation for a QA visit and in the development of quality control policies.	Conducted on an Annual Basis through the Continuous Professional Development (CPD) Programme. Included in CPD Programme	Director of Professional Standards	Professional Standards Department Staff
<i>Maintaining Ongoing Processes</i>					
10.	Ongoing	Review QA system on an ongoing basis to ensure it meets its objectives.	Reviewed on an Annual Basis.	Director of Professional Standards	Professional Standards Department Staff
11.	Ongoing	Review of the QA system to ensure it reacts appropriately to current economic conditions.	Reviewed on an Ongoing Basis. As QA Process is now driven by SI220 of 2010, scope for changes are limited	Director of Professional Standards	Professional Standards Department Staff

<b>#</b>	<b>Start Date</b>	<b>Actions</b>	<b>Completion Date</b>	<b>Responsibility</b>	<b>Resource</b>
12.	Ongoing	Review the QA system upon transposition of the 8 <sup>th</sup> Company Law Directive on Statutory Audit.	Completed September 2015	Director of Professional Standards	Professional Standards Department Staff
<i>Review of CPA IRELAND's Compliance Information</i>					
13.	Ongoing	Perform periodic review of CPA Ireland's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 1 as necessary. Once updated inform IFAC Compliance staff about the updates in order for them to republish updated information.	Ongoing	Director of Professional Standards	Professional Standards Department Staff

**Action Plan Subject:** SMO 2–International Education Standards for Professional Accountants and Other Pronouncements issued by the IAESB  
**Action Plan Objective:** Continue to use best endeavours to ensure that CPA Ireland’s education and training complies with IES requirements

**Background:**

CPA Ireland trains students for admission to the Institute, which is a recognised body of auditors under Irish Company Law. Admission to the Institute as a professional accountant is contingent upon several criteria all of which must be satisfied. These are summarised as; passing the Institute’s examinations in accordance with its Bye-Laws, satisfying its training requirement, satisfying its practical IT Competence requirement, being of good character, and paying the relevant admission to membership fees. Additionally, members who have three years relevant supervised training in practice, at least two of which must be post admission to membership, may apply to the Institute for an audit practice certificate upon completion of the Institute’s Practice & Audit Orientation Programme (PAO) provided they pass PAO final assessment.

The Institute has, since its 2005 examinations, prepared its auditing and accounting examinations in the context of the International Standards in Auditing UK & Ireland (ISA UK and Ireland), the International Accounting Standards (IAS), and the International Financial Reporting Standards (IFRS).

Details of the CPA Ireland’s Education and Training requirements for qualifying for admission to membership and for qualifying for a practicing certificate may be obtained from the Institute’s website: [www.cpaireland.ie](http://www.cpaireland.ie)

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Updating CPA Ireland’s Education and Training Requirements</i>					
14.	September 2007	Publish a revised syllabus, for examination in 2008, after consultation with all the key stake holder groups and a two year development programme. The introduction of elective subjects in addition to mandatory subjects in the final academic year of this syllabus enables CPA Ireland students to tailor their qualification to their chosen career path either in industry or practice.	Ongoing	Director of Education and Training, Education and Training Committee	4 Staff, 30 Board of Examiners
15.	Annually	Review all Information Papers and International Education Practice Statements (IEPS) so as to ensure any gaps are identified and incorporated in a timely basis into the CPA Ireland education and training programme.	Ongoing	Director of Education and Training	Education and Training Committee, & 4 Staff

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Supporting the Review and Development of International Education Standards</i>					
16.	Ongoing	Consider proposed IESs and Information Papers and make submissions during the consultation periods advised by IFAC.	Ongoing	Education and Training Committee	3 Staff
17.	Current	Publish IESs and Information Papers on website, in journal of accounting or eBulletins as appropriate.	Ongoing	Director of Education and Training	1 Staff
<i>Developing New Projects</i>					
18.	2012	Launched facility for students to manage on-line: their CPA profile on-line, book examinations, and receive examination results.	Completed	Director of Education and Training	Education and Training Team (4 Staff), IT Director and External Consultants
19.	2013	Developing facility for students to log, on-line, their training and competence development. Mentors will also be able to monitor, review and approve (or otherwise) on-line these student competence records.	2015	Director of Education and Training	Education and Training Team (4 Staff), IT Director and External Consultants
20.	2012	Revised first stage of examinations which upon successful completion students are awarded a Certificate in Business and Accounting.	Completed	Director of Education and Training, Education and Training Committee	4 Staff
21.	2012	Developed and launched computer based assessments at first stage of examinations.	Completed	Director of Education and Training, Education and Training Committee	2 Staff and External Consultants

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Processes</i>					
22.	Ongoing	Annually update the syllabus to ensure that changes in company and tax law, revisions to existing and / or the introduction of new auditing and accounting standards are incorporated. Developments in other areas such as corporate governance, financial management and strategic management are also considered and incorporated as appropriate.	Ongoing	Director of Education and Training	4 Staff
23.	Ongoing	Annually review the CPA Ireland education and training programme to ensure compliance with International Education Standards (IESs). The CPA Ireland programme was reviewed with specific reference to the revised IES's (for the most part effective from 1 July 2015) which place greater emphasis on an output based approach to competence development. This required no material change as a learning outcomes approach had been adopted since 2008.	Ongoing	Director of Education and Training	1 Staff
24.	Ongoing	Issue revised syllabus annually. Publish syllabus, examination and training requirements on CPA Ireland website.	Ongoing	Director of Education and Training	2 Staff
<i>Review of CPA Ireland's Compliance Information</i>					
25.	Ongoing	Perform periodic review of CPA Ireland's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 2 as necessary. Once updated inform IFAC Compliance staff about the updates in order for them to republish updated information.	Ongoing	Director of Education and Training	3 Staff



**Action Plan Subject:** SMO 3–International Standards and other Pronouncements Issued by the IAASB  
**Action Plan Objective:** Continue to use best endeavour’s to maintain an ongoing process to adopt ISAs and assist in the implementation of the adopted standards

**Background:**

CPA Ireland’s membership obligations as a member of IFAC, to achieve international convergence with the International Standards issued by IFAC’s constituent Boards and Committees, are reflected in the Institutes aims and work programme.

**International standards on Auditing**

There is a growing momentum for standards for auditors to be set on an international basis. As European legislation now may require UK and Irish audits to be conducted in accordance with International Standards on Auditing (ISAs), the Financial Reporting Council (FRC), which is the official auditing standard-setter, has continued to invest a good deal of its time in influencing their development through contributing to the International Auditing and Assurance Standards Board (IAASB)’s Clarity Project. The clarity project was completed in March 2009. The 36 newly updated and clarified ISA’s and the updated ISQC 1 have been effective for all audits of financial statements for periods beginning since 15 December 2009.

Recognizing these developments CPA Ireland is constantly updating its work programmes to ensure that adequate training and sufficient guidance is given to members in light of these developments.

CPA Ireland plays an important participative role in the activities of IFAC and the FRC in the form of contributions to consultation papers issued and has recently put forward a submission to the FRC agreeing that the ISAs (UK and Ireland) should be updated to reflect improvements in the underlying international auditing standards.

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Activities to Support the Standard-Setting Process</i>					
26.	Ongoing	Produce ISA based audit programmes to ensure audit procedures are carried out in line with the framework.	Updated for Clarified ISAs in 2011 and Regularly Updated	Director of Professional Standards	2 Members of Institute Technical Staff

#	Start Date	Actions	Completion Date	Responsibility	Resource
27.	Ongoing	Issue responses to all relevant IAASB proposals with members made aware of IAASB proposals via member e Bulletins. This includes not just ISAs and but also International Standards on Assurance Engagements (ISAEs) and International Standards on Review Engagements (ISREs) as relevant.  All responses posted to CPA Ireland's website by the Audit Practices Sub Committee.	Ongoing	Director of Professional Standards	1 Member of Institute Technical Staff and Members of the Audit Practices Sub Committee
<i>Providing Education and Training Products and Services</i>					
28.	Ongoing	Deliver courses on audit (including refresher courses) as appropriate.	Ongoing. Courses are Provided on a Recurring Basis. Still Happening	Director of Members Services	3 Members of Institute Technical Staff, CPD and Communication Executives and the Institute CPD Committee
29.	Ongoing	Provide technical support to members via our technical support service.	Provided on an Ongoing Basis	Director of Professional Standards	4 Members of Institute Technical Staff
30.	Ongoing	CPA Ireland also have dedicated webpages providing technical resources to members updated on an ongoing basis to include recent developments.	Completed and Updated Regularly	Director of Professional Standards	4 Members of Institute Technical Staff and the Communications Executive
<i>Review of CPA Ireland's Compliance Information</i>					
31.	Ongoing	Perform periodic review of CPA Ireland's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 3 as necessary. Once updated inform IFAC Compliance staff about the updates in order for them to republish updated information.	Ongoing	Director-Professional Standards	Professional Standards Department Staff

**Action Plan Subject:** SMO 4–IESBA Code of Ethics for Professional Accountants  
**Action Plan Objective:** Ensure members comply with the CPA Ireland Code of Ethics

<b>Background:</b>					
CPA Ireland's Code of Ethics includes the requirements of the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA). The Code establishes the fundamental principles of professional ethics and provides a conceptual framework for the application of those principles.					
#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Processes</i>					
32.	Ongoing	CPA Ireland's Code of Ethics is reviewed on an ongoing basis to ensure it complies with the IESBA Code of Ethics. Code of Ethics to be revised to reflect changes in IESBA Code of Ethics 2015.	April 2016	Director of Professional Standards	Staff of Professional Standards Dept
<i>Education and Training and Products</i>					
33.	Ongoing	Develop Ethics Resource on the CPA Ireland website <a href="http://www.cpaireland.ie">www.cpaireland.ie</a> .	Completed and Regularly Updated	Director of Professional Standards	Staff of Professional Standards Dept
34.	Ongoing	Include articles on Code of Ethics in the CPA Ireland journal – Accountancy Plus.	Completed Regularly	Director of Member Services	Staff of Professional Standards Dept
35.	Ongoing	Include topics on various aspects of the Code of Ethics in the CPD program of events.	Completed Annually. Online course developed. Still included in programme	Director of Member Services	Staff of Professional Standards Dept
36.	January 2005	Include module on ethics in the Practice and Audit orientation course which is mandatory for all new applicants for practising certificates.	Completed on a Bi-Annual Basis – Currently developing online programme which will be available all year round	Director of Professional Standards	Staff of Professional Standards Dept

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Review of CPA Ireland's Compliance Information</i>					
37.	Ongoing	Perform periodic review of CPA Ireland's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 4 as necessary. Once updated inform IFAC Compliance staff about the updates in order for them to republish updated information.	Code of Ethics to be updated in 2016 to reflect changes in 2015 IESBA Handbook	Director of Professional Standards	Professional Standards Department Staff

**Action Plan Subject:** SMO 5–International Public Sector Accounting Standards and Other Pronouncements Issued by the IPSASB  
**Action Plan Objective:** Continue to support and encourage the Financial Reporting Council in the UK and the European Union to adopt International Public Sector Accounting Standards

<b>Background:</b>					
<p>The Irish Government has responsibility for adopting public sector accounting in Ireland and has not established convergence with IPSAS as an objective. Both cash and accrual are permitted for the preparation of financial statements and the Government has no plans to adopt IPSAS.</p> <p>A significant number of CPA Ireland’s members work at a senior level within public services. CPA Ireland provides policy and technical advice to members on public sector accounting, financial management, performance measurement and related topics.</p>					
#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Work on the Adoption and Development of International Public Sector Standards</i>					
38.	Ongoing	Continue to lobby in Ireland and Europe for the adoption of International Public Sector Accounting Standards (IPSAs).	Ongoing	Director of Professional Standards	2 Staff
39.	Ongoing	Continue to respond to International Public Sector Accounting Standards Board (IPSASB) Exposure Drafts of Standards and other statements.	According to IPSASB timetable	Director of Professional Standards	2 Staff
40.	Ongoing	Continue to solicit the views of CPA Ireland members on IPSASB’s exposure drafts.	According to IPSASB timetable	Director of Professional Standards	2 Staff
<i>Maintaining Ongoing Processes and Services</i>					
41.	Ongoing	Continue to publish details of IPSASB pronouncements through CPA Ireland’s journal Accountancy Plus and the CPA Ireland’s Members eBulletin.	Details published as appropriate, Ongoing	Communication Executive	1 Staff
<i>Review of CPA Ireland’s Compliance Information</i>					
42.	Ongoing	Perform periodic review of CPA Ireland’s response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 5 as necessary. Once updated inform IFAC Compliance staff about the updates in order for them to republish updated information.	Ongoing	Director Professional Standards	1 Staff

**Action Plan Subject:** SMO 6–Investigation and Discipline  
**Action Plan Objective:** Operate the CPA Ireland’s Investigation and Disciplinary processes in accordance with CPA Ireland Bye-laws and in the public interest

**Background:**

The CPA Investigation Committee investigates complaints made about members of CPA Ireland and establishes whether or not there is evidence of a prima facie case of misconduct. The Disciplinary Committee appoints disciplinary tribunals to hear cases referred by the Investigation Committee. Both the Investigation and Disciplinary Committee consist of a majority of non-members of the Institute.

The Irish Auditing and Accounting Supervisory Authority (IAASA) was established pursuant to the provisions of Part 2 of the Companies (Auditing and Accounting) Act, 2003. Under Section 8 of the Act, one of the principle objectives of the IAASA is to supervise how the prescribed accountancy bodies regulate and monitor their members. For further details please see their website at [www.iaasa.ie](http://www.iaasa.ie)

A booklet is available on the CPA Ireland website which sets out details of the CPA Complaints Process.

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Revising the Investigation and Disciplinary Bye-Laws</i>					
43.	Ongoing	The Investigation and Disciplinary Bye-laws were revised in May 2010. We are currently discussing further updates with IAASA.	Completed – Revisions effective from 14 May 2010	Director of Professional Standards	Director of Professional Standards
<i>Maintaining Ongoing Processes</i>					
44.	2013	Reviewed the Disciplinary Bye-laws and Investigation and Disciplinary Process against the requirement of the revised SMO 6 (2012) and did not identify any actions necessary to address revised requirements.	December 2013		
45.	Ongoing	Continue to administer the Investigation and Disciplinary Process in accordance with the current CPA Ireland Bye-laws. Satisfactory review conducted by IAASA in 2012.	Ongoing, Annual Report prepared for Regulator	Director of Professional Standards	Investigation and Disciplinary Committees.

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Review of CPA Ireland's Compliance Information</i>					
46.	Ongoing	Perform periodic review of CPA Ireland's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 6 as necessary. Once updated inform IFAC Compliance staff about the updates in order for them to republish updated information.	Ongoing	Director-Professional Standards	Professional Standards Department Staff

**Action Plan Subject:** SMO 7–International Financial Reporting Standards and Other Pronouncements issued by the IASB  
**Action Plan Objective:** Ensure ongoing convergence with International Financial Reporting Standards

**Background:**

The Financial Reporting Council (FRC) is responsible for developing financial reporting standards for the UK and Ireland in response to evolving business practices, new economic developments and deficiencies being identified in current practice and addressing urgent issues promptly. These standards apply to entities preparing general purpose financial statements in accordance with generally accepted accounting practice.

The FRC also work with the International Accounting Standards Board (IASB), with national standards-setters and relevant European Union (EU) institutions to encourage high quality in the IASB's standards and their adoption in the EU.

For all accounting periods beginning on or after 1 January 2005, all Irish listed companies are required to prepare their consolidated (group) accounts in accordance with IFRS as endorsed by the European Commission. The interaction of IFRS accounting standards and Irish law is dealt with in detail in the European Communities (International Financial Reporting Standards and Miscellaneous Amendments) Regulations, 2005 (S.I. 116/2005). The effective date for the application of IFRS to debt listed parent companies is deferred to accounting periods beginning on or after 1 January, 2007.

All other Irish companies may, if they so wish, prepare their consolidated and individual financial statements using IFRS. They are not, however, required to do so. Those that do not opt for IFRS are required to prepare what are known as 'Companies Act Accounts' (i.e. as opposed to IFRS Accounts). Companies Acts accounts are accounts prepared in accordance with the formats and accounting rules of Irish company law and applicable accounting standards. Applicable accounting standards in this context are the accounting standards issued by the Financial Reporting Council (FRC) for use in Ireland. The FRC has now published FRS 100, 101,102, 103, 104 and 105. FRS 102 is based on IFRS for SMEs and is effective from 1 January 2015.

Listed companies are fully compliant with IFRS in Ireland. Small and medium sized companies have the option.

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Activities to Support the Standard-Setting Process</i>					
47.	Ongoing	FRS 102 is currently being rolled out. We have produced a guidance booklet for members.	Ongoing	Director of Professional Standards	Three Institute Staff Members and Members on the Financial Reporting Sub-Committee



#	Start Date	Actions	Completion Date	Responsibility	Resource
48.	Ongoing	Comment where appropriate on IASB discussion documents notifying members and other interested parties.	Ongoing	Director of Professional Standards	Institute Technical Staff and Financial Reporting Sub-Committee with input from Members
<i>Providing Education and Training Products and Services</i>					
49.	Ongoing	Continue to publish details of IASB pronouncements through CPA Ireland's journal Accountancy Plus and monthly e-bulletin to members. Deliver a programme of relevant, accounting and business related articles in its professional publications and via our website.	Completed on Quarterly and Monthly Basis. Ongoing	Director of Professional Standards	3 Staff institute Technical Staff and Members Communication Executive
50.	Ongoing	Continue to provide CPD opportunities to members through courses both live and online events in relation to relevant issues.	Ongoing. Live Events, Webinars, and On-line Courses are Used	Director of Members Services	CPD Executive with input from Institute Technical Staff
51.	Ongoing	Continue to offer members assistance through CPA Ireland's technical advisory service.	Completed on a Regular Basis	Director of Professional Standards	Technical Staff Professional Standards and Member Services
52.	Ongoing	Offer a Diploma in IFRS to its members.	Completed and Available to Members  New On-line Certificate Programme Under Development	Director of Members Services	Director of Members Services and the Institute CPD Committee
53.	November 2014	Offer Certificate in IPSAS to members & others.	Developed and Delivered. Delivery Ongoing	Director of Members Services	Director of Members Services and CPD Staff

<b>#</b>	<b>Start Date</b>	<b>Actions</b>	<b>Completion Date</b>	<b>Responsibility</b>	<b>Resource</b>
54.	2014	Offer Certificate in FRS 102.	Developed and Delivered. Delivery Ongoing	Director of Members Services	Director of Members Services and CPD Staff
55.	2015	Offer Certificate in New Companies Act 2014.	Developed and Delivered. Delivery Ongoing	Director of Members Services	Director of Members Services and CPD Staff
<i>Review of CPA Ireland's Compliance Information</i>					
56.	Ongoing	Perform periodic review of CPA Ireland's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 7 as necessary. Once updated inform IFAC Compliance staff about the updates in order for them to republish updated information.	Ongoing	Director of Members Services	Professional Standards Department Staff