

QAS Committee meeting

19 October 2023

Attending:	Victor Olowe (Chair), Helen Brown, Alison Carr (lay), Alison Carr (actuary) Sophie Dignan, Kathryn Wilson
Executive Staff:	Katie Wood, Holly Simons
Apologies:	Scott Cameron
Online or in person	Online

Item	Title	Action
1.	Welcome, apologies and conflicts	
1.1	<u>To declare any conflicts of interest</u> The Chair welcomed the Committee and noted that SC had sent an apology for this meeting. No conflicts of interest were declared.	
2.	Interim visit reports	
2.1	<u>[REDACTED] interim visit report</u> The Committee reviewed [REDACTED] interim visit report. The Committee first discussed the Matters Requiring Action (MRAs) raised by the ICAEW. [REDACTED] [REDACTED] The Committee ultimately were not confident about the response to the MRAs, highlighting how all of the issues are interrelated. They were not convinced that the firm is making strong, robust changes. The Committee would like the Executive to feedback to the firm about their concerns, and they will review this item again once the MRAs have been addressed in their December meeting. It will then be decided whether they will need to have an earlier assessment visit before the re-accreditation is due in 2025. The Committee reviewed the BPRs raised in the ICAEW report. The Committee were pleased that there were so many BPRs as it provided the firm with opportunities for continuous improvement and were encouraged by the work ICAEW have done on this report.	

Item	Title	Action
	<p>The Committee were happy to close the recommendations relating to 'Independent peer review', 'minutes of SQAR meetings' and 'speaking up policy'. They noted that the BPR relating to CPD may have not been fully understood, so clarification should be offered to the firm. Action.</p> <p>The Committee discussed the BPR about implementing a DEI policy, and noted that the firm are choosing to implement a strategy instead. They were satisfied with the organisation's response about DEI being implemented within other policies. The Committee noted that the specialist reviewer usually recommended the use of a 'DEI framework', and that the language used by ICAEW is sometimes different to that of the reviewer. This can be confusing for accredited organisations and it should be fed back to ICAEW that it would be helpful if they could use the same terminology as the specialist reviewer in order to avoid confusion and maintain consistency. Action.</p> <p>Overall, the Committee decided that they will look at the responses from the MRAs in their December meeting, and if satisfied they will review progress made at the point of the review of the next Annual Return. [REDACTED] They highlighted that the way the business is growing, it is important to see whether the policies and procedures are developing to support the expanding business.</p>	<p>Executive</p> <p>Executive</p>
2.2	<p><u>[REDACTED] interim visit report</u></p> <p>The Committee reviewed [REDACTED] interim visit report.</p> <p>The Committee challenged the MRA on Reflective Practice Discussions (RPDs). They highlighted the fact that there is no requirement for QAS CPD firms to keep a record of RPDs. The Committee agreed that they do not need to see a response about this within three months, rather, this could be covered off in the next Annual Return.</p> <p>The Committee requested that the Executive ask ICAEW to clarify their meaning relating to this MRA, then the Executive can make a decision about whether this MRA can be closed. Action</p> <p>The Committee reviewed the BPRs from the report, noting that most of them will require an update in their next Annual Return. The Committee were not satisfied that the response to the BPR relating to 'formalise cold file review approach' addressed 'sharing with the wider team'. They would like this to be addressed in the next Annual Return. Action.</p> <p>The Committee would also like clarification on the response to the BPR on the 'speaking up policy', about the use of anonymous email to speak up.</p>	<p>Executive</p> <p>Executive</p>

Item	Title	Action
	<p>They would like to understand how the email will be anonymous. This should be addressed in the next Annual Return. Action.</p>	Executive
3.	Annual Returns	
3.1	<p><u>First review of [REDACTED] Annual Return</u></p> <p>The Committee reviewed the DEI section of the [REDACTED] Annual Return.</p> <p>The Executive noted that initially the firm had copied the information from the reaccreditation application from the previous year, but the Executive rejected the initial Annual Return form.</p> <p>The Committee noted that the firm had only reported on two small DEI initiatives. The Committee were not convinced that these are the only DEI activities which are being performed, which appeared to be a lack of engagement with the Annual Return form. They noted that the references to DEI were impressive in the ‘significant events’ part in section 7.</p> <p>The Committee highlighted that there was much more information in the latter part of the return, which was very reassuring. The Committee would like to see more specific examples of what was being done relating to each outcome in the firm’s next Annual Return. Action.</p> <p>The Executive should offer guidance about how to complete the form more effectively, rather than the pertinent detail appearing to be an afterthought at the end of the form. Action.</p> <p>The Committee noticed that there were contradictions in the form because some of the information at the end was inconsistent to the information that was earlier in the form. The Executive should feedback to the firm that the way they have submitted the information appears to have resulted in this. The Committee would also like to see greater reference to how the work of the quality team is then dealt with by the SQARs. It should also be fed back that the firm should be careful to complete a new form next time their Return is due. Action</p> <p>The Committee emphasised the need to give feedback in a way that is empowering and inspires change, to help the firm look at the form in a positive way.</p>	<p>Executive</p> <p>Executive</p> <p>Executive</p>
4.	AOB	
	<p>The Committee thanked Holly Simons for the positive impact she has made on the QAS in a short period of time and wished her every success for the future.</p>	