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Over the past year, readers may have noticed increased references to root cause analysis (RCA) in Audit & Beyond, from standard-setters such as the International Auditing and Assurance Standards Board (IAASB) and regulators such as the Financial Reporting Council (FRC). You can find our coverage of this using the links in the box, right.

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AUDIT AND ASSURANCE

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Root of the problem | ICAEW

(1) External audit partners and staff are set targets for selling non-audit services to their audit clients and, as an incentive, are given credit in their annual pay review when the target is met or exceeded. (2) Shane Smith has been the audit engagement partner for Garfield plc, a listed company, since 2008.

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ACA CR exam -ICAEW : Accounting

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Audit and Assurance module study resources | ICAEW

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