

# ACCA's quality assurance programme informs clients which firms operate to the highest possible standards in providing a quality service to their clients

## Best practice

The ACCA Quality Checked programme is encouraging member firms to adopt the same standards of good quality controls. This programme applies to member firms around the world, and has replaced a similar scheme, the Quality Checked Seal, that has been running across the UK and Ireland for several years.

Firms that have been awarded an ACCA Quality Checked mark have maintained a high standard of excellence in the wide range of activities typically carried out in small and mid-sized practices. Good quality controls help to maintain the quality of work and a consistently good service to clients.

## What's checked?

To be awarded ACCA Quality Checked, firms must first have their quality control procedures assessed by an ACCA compliance officer. The assessment will cover all areas of the firm's work and the compliance officer will look at some files and other records to confirm that the firm has followed good practice.



The ACCA Quality Checked mark is awarded only to firms that meet our set standards of excellence – look out for it.

## Identifying client needs

Our standards are based on five principles, which go beyond statutory and regulatory compliance, which include adhering to ACCA's Code of Ethics and Conduct. In addition, firms must clearly identify all their clients' needs, re-assess services for continuing clients on a regular basis; maintain efficient paper-based records and electronic systems, and keep partners' and staff skills up to date. They must communicate effectively with statutory bodies, ACCA and other regulators, and – importantly

– keep clients informed of opportunities or obligations of which they may have been unaware.

## Improved service

The ACCA Quality Checked mark confirms that the practice has achieved and maintained a standard of excellence that enables it to offer the best available service to clients. If past assessments exposed potential risks and inefficiencies the firm will have made the necessary improvements before being awarded the mark.