

Workshop 7
ISQM 2
Engagement Quality Review
Deficiencies



EQR Deficiencies

EQR not performed

Insufficient time to
conduct the
EQR/EQRer not
involved at
appropriate intervals

EQRers ethically
conflicted/not
independent and
objective

Significant audit
quality deficiencies
not identified

Over-reliance on
EQRers

Over reliance on
external consultants

Scope of EQR not
documented / EQR
inadequately scoped

