



ISQM (UK) 1: Making file reviews matter

26 February 2026

Ask a question



The screenshot shows a mobile application interface for asking questions. At the top, it says 'Q&A'. Below that, there is a section for a question and answer. The question is 'What happens when I raise my hand?' with a timestamp of 18:03. The answer is 'I can take you off of mute.' with a timestamp of 18:04. Below the answer is a large empty text area for input. At the bottom, there is a text input field with the placeholder 'Please input your question'. To the left of the input field is a checkbox labeled 'Send Anonymously'. To the right is a blue 'Send' button.

To ask a question

Click on the **Q&A** button in the bottom toolbar to open the submit question prompt.

Type your question and click send

NOTE: If you wish to ask your question anonymously check the **send anonymously** box shown on the illustration.



Did you know?

ICAEW's revised Continuing Professional Development (CPD) Regulations brought in new CPD requirements, including a minimum number of hours and an ethics requirement.

This webinar could contribute to up to 1 hour of verifiable CPD, so long as you can demonstrate that the content is relevant to your role.

Find out more about how these changes affect you at [icaew.com/cpdchanges](https://www.icaew.com/cpdchanges).



Today's speakers...



Gill Spaul,
Crowe Global



Cheryl Powick,
Deloitte



Moyra Vipond,
PwC

Monitoring and Remediation – Key SOQM Process



SYSTEM - a group of interacting or interrelated elements that act according to a set of rules to form a unified whole

MONITORING – checking something carefully for a period of time in order to discover something about it

REMEDICATION – fixing something that needs to be fixed

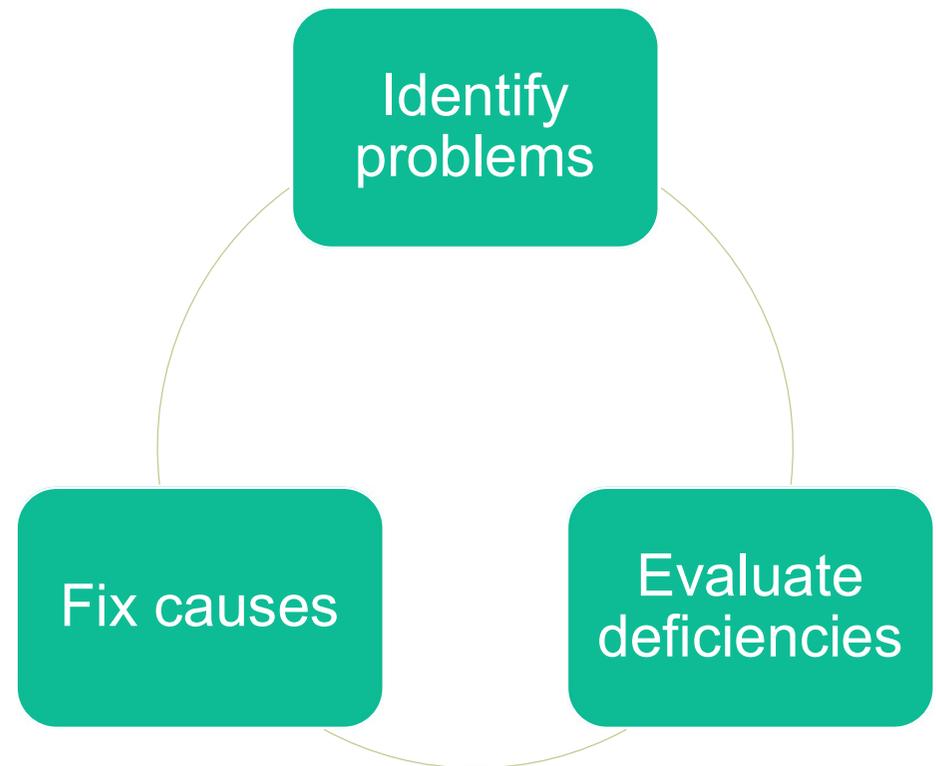
Monitoring and Remediation – Key SOQM Process

- File reviews are one aspect of monitoring
- Why do file reviews matter?
- What does good file reviewing look like?
- How do file reviews drive Root Cause Analysis and Remediation?



Driving the remediation processes

- Am I achieving what I want to achieve or have I detected deficiencies?
- What actually caused deficiencies?
- How might I fix the things that need fixing?



Things to think about

- Roles within the monitoring process
- Planning
- Coverage
- Attributes of a file reviewer (or a reviewer of other aspects of the SOQM)
- Support the process, resource appropriately
- Documentation

Questions?

