

Croner-i Navigate Quality Statement

For UK audit firms addressing the service provider quality requirements of ISQM (UK) 1

1. Purpose, background and scope

The purpose of this document is to set out the key quality processes in place that support provision of the [Croner-i Navigate Tax and Accounting](#) platform to subscribers (*Navigate*).

In the context of the continued push to improve audit quality in the UK, in July 2021, the Financial Reporting Council (FRC) issued the UK versions of a suite of new quality management standards for audit and assurance work, being:

- [ISQM \(UK\) 1](#) *Quality management for firms that perform audits or reviews of financial statements, or other assurance or related services engagements* (ISQM (UK) 1);
- [ISQM \(UK\) 2](#) *Engagement quality reviews* (ISQM (UK) 2); and
- [ISA \(UK\) 220 \(Revised July 2021\)](#) *Quality Management for an Audit of Financial Statements* (ISA (UK) 220).

The standards are effective for audits of financial statements for periods beginning on or after 15 December 2022. In the case of ISQM (UK) 1 this requires systems of quality management to be designed and implemented by 15 December 2022 with the evaluation of that system of quality management performed within one year of that date. Early adoption of all the standards is strongly encouraged.

ISQM (UK) 1 addresses the firm's responsibilities when the firm uses resources from a service provider in the system of quality management or in the performance of engagements. Even when the firm uses resources from a service provider, the firm is responsible for its system of quality management ([ISQM \(UK\) 1:11](#)).

The purpose of this document is to be one of the 'information sources that enable the firm to establish quality objectives, identify and assess quality risks and design and implement responses [that] form part of the firm's information and communication component' ([ISQM \(UK\) 1:A41](#)).

This document sets out information to assist firms with this process and is not intended to address every specific requirement for a firm to comply. Audit and accounting firms that fall within the scope of ISQM (UK) 1 and related standards need to perform their own processes to ensure they are compliant with the standard.

For further information on objectives, risks and responses regarding service providers along with guidance, practical tools and all the standards themselves see the [guidance](#) within [Navigate Audit](#).

The general quality information set out in this document applies to the provision of content, products and services within the [Navigate Tax and Accounting](#) library platform and not to other Croner-i Ltd products and services.

For further information please contact the Client Experience Team on 0800 231 5199 or product.support@croneri.co.uk.

2. Leadership and governance

2.1 Leadership commitment to quality

Croner-i Limited is part of the [Peninsula Business Services Group \(UK and Ireland\)](#) which is committed to high quality products and services.

Within the management and leadership structure, clear roles and responsibilities are held by highly qualified individuals. This enables ownership, drive and commitment for business growth and protection of our reputation.

2.2 Organisational structure, roles and responsibilities

All content on [Croner-i Navigate](#) is overseen by the audit and accounting and tax content managers who ensure it is current, comprehensive and authoritative.

Content is created, updated and maintained by highly-qualified and experienced [teams of in-house writers and editors](#), with further expertise sought from numerous external authors and reviewers who are accountants and lawyers in practice, professional advisors and independent training providers.

Clear roles and responsibilities are given to authors for specific areas of the platform to ensure they keep abreast of all developments for that area and updates are made in a timely manner.

2.3 Resource allocation to meet obligations

Standard authoring tools are used that enable the authoring workflow to be completed smoothly and documents to be passed between authors and reviewers with track changes and comments, whether internally or externally.

Work is allocated to writer and editor teams using well-established project management tools and processes. Teams hold daily and weekly meetings and delivery is flexed, as necessary.

3. Technical content, competence and capability

3.1 Competence and capability

All team members are ACCA, ACA, FCA, CTA or ATT qualified or (where relevant) have extensive HMRC experience and many are members of external committees and panels.

Recruitment involves rigorous interviews and written tests plus new joiners are required to pass a probationary phase to demonstrate professionalism, eye for detail and strong technical grounding.

The writer teams are supported by in-house editors and researchers who have 'champion' roles to ensure focus and expertise are developed for particular types of content and processes.

Croner-i has an extensive network of external panel reviewers.

3.2 Technical quality, timeliness and accuracy

3.2.1 Authored content

Writers ensure that the technical content addresses all necessary legal, regulatory and other requirements through detailed research, past experience and consultation.

Content is reviewed for technical quality and applicability in practice by another author, the content manager or externally.

The in-house editors also review all authored content for quality assurance (QA) in line with the Croner-i style guide and a documented checking process.

Content is published to the preview site initially, where it is QA-checked by the in-house editors and reviewed by the technical authors before it is approved to the live [Navigate](#) site.

Regular meetings are held with standard-setters and regulators to understand broader market developments and requirements to support users in practice.

There is a tightly controlled process for ensuring new developments are dealt with quickly. This includes monitoring of eAlerts and notifications from regulators, standard-setters and legislation websites as part of our daily technical news alert process. Updates for these changes are then made in our products as required.

3.2.2 Third party (data captured) content

We use an external editorial company to process the accurate capture of third-party content such as standards, legislation, manuals and cases under a contract which includes quality performance clauses.

Documents are captured from source websites or files emailed directly from content providers under licence arrangements and then reviewed by the editorial company as well as the in-house technical team.

Each in-house writer has specific responsibility for maintaining areas of accounting/auditing standards and company or tax legislation to ensure that:

- editorial notes and annotations are sufficiently detailed and correct, for example prospective amendments are turned into effective amendments at the appropriate time;
- links point to the correct/up to date versions of standards;
- new content is added when needed; and
- all content is held in the correct part of the [Navigate](#) platform e.g. current or archived.

3.3 Resource specific information: Navigate Audit methodology, guidance and tools

[Navigate Audit](#) is the area of the Croner-i platform containing content needed for compliant audit assignments, from acceptance and engagement through to delivery and reporting. This includes:

- auditing standards and guidance (third party captured content);

- audit guidance and methodology;
- templates and letters;
- audit and quality tools, disclosure checklists and specific guidance for private companies, charities, small companies, pension schemes, clubs and academies; and
- guidance and tools for assurance review engagements.

This content is prepared, written and maintained in accordance with the quality processes set out above. Technical authors meet weekly to discuss technical developments and content is reviewed on an ongoing basis to ensure it remains up to date.

In addition, the requirements of the ISAs (UK) are mapped to the relevant location in the [Navigate](#) tools and commentary to ensure completeness of content.

Where content is of a specialist nature (for example VAT, tax, specialist entities such as academies), it is reviewed by experienced specialists (either internal or external) for accuracy and additional practical insights.

The content is provided to firms in a standardised and editable format, for example Excel tools which are not password protected, nor do they contain macros. As such, firms are able to add their own specific content to the tools if they so wish.

Similarly, template documents are provided in unlocked Word files and firms can use these as the basis for their own personalised documents should they require any additional or amended content.

These resources are provided with clear scope details on homepages and within the commentary and tools. It is the firm's responsibility to ensure that the resources are fit for purpose in light of the firm's own nature and circumstances.

Croner-i are dedicated to ensuring the accuracy of information available on the [Navigate](#) website, however are unable to control whether the content is used in an appropriate manner, nor whether tailoring or amendments made by clients are appropriate. Whilst guidance is provided to firms on file management, access to data, file sharing etc, firms are required to set their own policies and Croner-i cannot enforce any policies.

4. Compliance with laws and regulations

The [Peninsula Business Services \(PBS\) Group \(UK & Ireland\)](#) has an Integrated Management System (IMS) policy that is reviewed annually.

PBS Group is committed to ensuring that our premises, services and activities meet or exceed the Quality, Health and Safety, Energy and Information Security requirements expected by our clients, prospects and staff. Our IMS meets the requirements of ISO 9001:2015, ISO 27001:2013, ISO 45001:2018, ISO 50001:2018 and is integrated in our business activities.

The availability, integrity and confidentiality of information systems and data we manage is maintained and effectively controlled at all times. All documents, procedures and practices are regularly reviewed by the Operations Team through the management review process.

Exposure to risks arising from the loss, corruption or misuse of our information assets or any other assets in our custody are minimised as a result of our IMS and associated processes. Peninsula have taken steps to ensure that our organisation is able to continue its commercial activities in the event of an information security incident.

5. IT development controls and quality

We operate an active product development lifecycle for the Navigate platform. All infrastructure changes go through a documented change control process, involving a change log and approval through a change control board.

Once approved, changes are first thoroughly tested in a pre-production environment before being applied to production infrastructure. Software changes are all performed within an agile development process whereby all change requirements are documented, along with the acceptance criteria.

Once development is complete, changes go through code review and quality assurance phases:

- in code review, another developer thoroughly tests and review the code changes, before applying them to a release candidate in the code control system; and
- the quality assurance step involves both manual testing and running the change through a fully automated functional regression test.

Only once these steps are fulfilled is it possible for a release to enter the pre-production phase, where it is tested as part of the larger release process, involving manual and automated testing. Finally, the release is deployed to production using a blue/green deployment strategy which ensures no downtime during release and reduces deployment risk by simplifying the rollback process if a deployment fails.

6. Feedback, monitoring and complaints

The *Navigate* platform [support tab](#) from the main homepage provides an email address and phone number to contact our dedicated client support team.

[Navigate Audit](#) product homepages include an email address for comments or suggestions relating to technical content.

User groups and customer surveys are undertaken regularly and query channels are closely monitored with any feedback from users swiftly addressed.