

Выполнение требований надзора за аудитом и соответствие ожиданиям в области надзора за аудитом: сопоставление практики представления отчетности

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CFRR»»

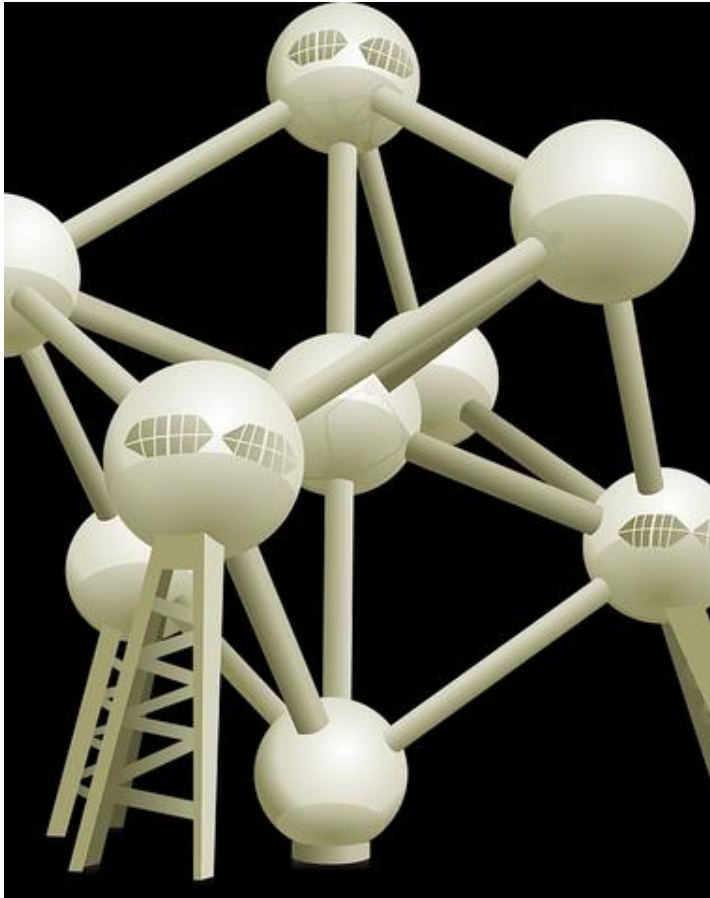
**Centre for Financial
Reporting Reform**



WORLD BANK GROUP
Governance



Структура презентации



- »Краткий обзор
- »Надлежащая практика
- »Результаты обследования
- »Вопросы и ответы

Принцип 3 IFIAR

Деятельность регулятора в области аудита должна быть **прозрачной и подотчетной**.

Принцип прозрачности должен включать опубликование **годовых рабочих планов, отчетов о деятельности,** включая выводы о результатах проверок **в общем виде или по каждой фирме отдельно.**

Директива ЕС 2014/56

Компетентный орган должен быть прозрачным. Это должно включать опубликование годовых программ работы и отчетов о деятельности.

Статья 28 Регламента (ЕС № 537/2014)

Компетентные органы должны публиковать как минимум:

- (a) ежегодные отчеты о деятельности
- (b) годовые программы работы
- (c) отчет об общих результатах системы контроля качества на ежегодной основе. Это также должно включать количественную информацию и прочую важнейшую информацию о результативности в отношении финансовых ресурсов и штатов и эффективности и действенности системы контроля качества;
- (d) сводную информацию о результатах и заключениях проверок

Table 1

Registration of audit firms and individual auditors as at 31 December 2016

| Profile of audit firms | No. of audit firms | No. of individual auditors | No. of PIEs | % of market capitalisation | No. of schedule funds | % of total net asset value |
|--|--------------------|----------------------------|--------------|----------------------------|-----------------------|----------------------------|
| Partnerships with 10 and more partners | 7 | 185 | 842 | 94.30 | 992 | 99.24 |
| Partnerships with 5–9 partners | 12 | 58 | 190 | 2.03 | 9 | 0.04 |
| Partnerships with 2–4 partners | 32 | 82 | 110 | 3.58 | 20 | 0.72 |
| TOTAL | 51 | 325 | 1,142 | 99.91 | 1,021 | 100.00 |

Source: AOB

Figure 14

Licensed individuals and audit firms as at 31 December 2016⁴⁶

| Type of licence | Auditor | Audit expert | Total per 31.12.2016 | Total per 31.12.2015 |
|---|--------------|--------------|----------------------|----------------------|
| Individuals | 2,539 | 6,653 | 9,192 | 8,927 |
| Sole proprietorships | 250 | 272 | 522 | 560 |
| Audit firms | 798 | 1,595 | 2,393 | 2,420 |
| State-regulated audit firms ⁴⁷ | – | 32 | 32 | 33 |
| Total licences | 3,587 | 8,552 | 12,139 | 11,940 |

Source: FAOA

По состоянию на 31 декабря 2016 года в Совете по подотчетности перед общественностью Канады была зарегистрирована 281 компания и 22 компании были добровольно сняты с регистрационного учета

Надлежащая практика: утверждение и регистрация

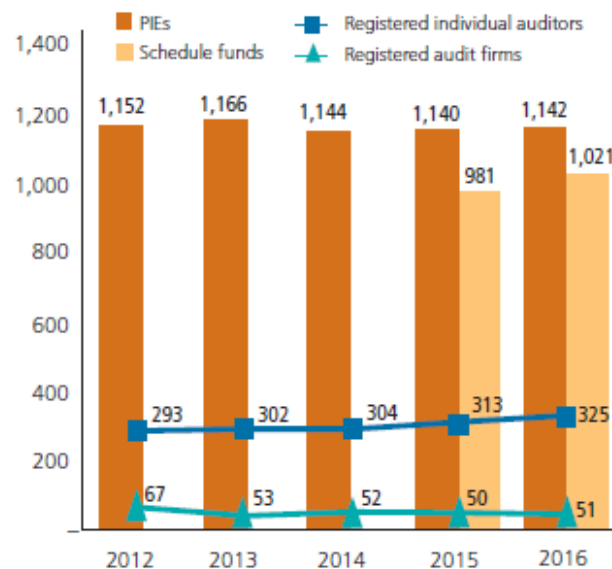
Общее число физических лиц и компаний

In 2016, the Board considered and approved registration applications of 63 accounting firms, including 25 non-U.S. firms. The Board disapproved one registration application, revoked the registration of 18 firms and suspended the registration of two firms. During the year, 139 firms withdrew from registration.

At the end of 2016, there were 2,013 firms registered with the PCAOB, including 1,113 domestic firms and 900 non-U.S. firms located in 89 jurisdictions.

Source: PCAOB

Chart 1
5-year registration statistics of registered audit firms and individual auditors



Source: AOB

Figure 20
Number of licence renewals granted in 2016

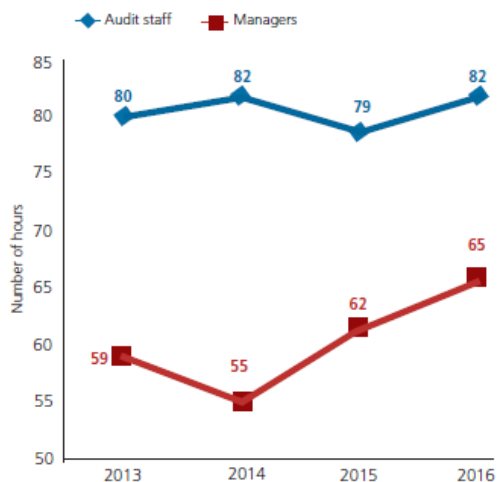
| Licence type | Auditor | Audit expert | Total 2016 | Total 2015 |
|-----------------------------|---------|--------------|------------|------------|
| Sole proprietorships | 11 | 13 | 24 | 75 |
| Audit firms | 49 | 64 | 113 | 458 |
| State-regulated audit firms | - | 3 | 3 | 8 |
| Total licence renewals | 60 | 80 | 140 | 541 |

Source: FAOA

Надлежащая практика: утверждение и регистрация

Тенденции в сфере лицензирования

Chart 4
Average number of training hours incurred



Source: AOB Analysis – Top 10 Audit Firms in Malaysia

Chart 5
Audit practice staff by level to total headcount

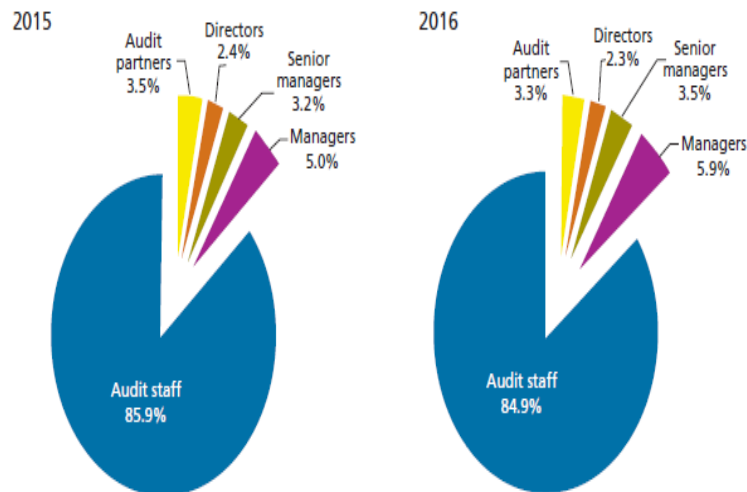
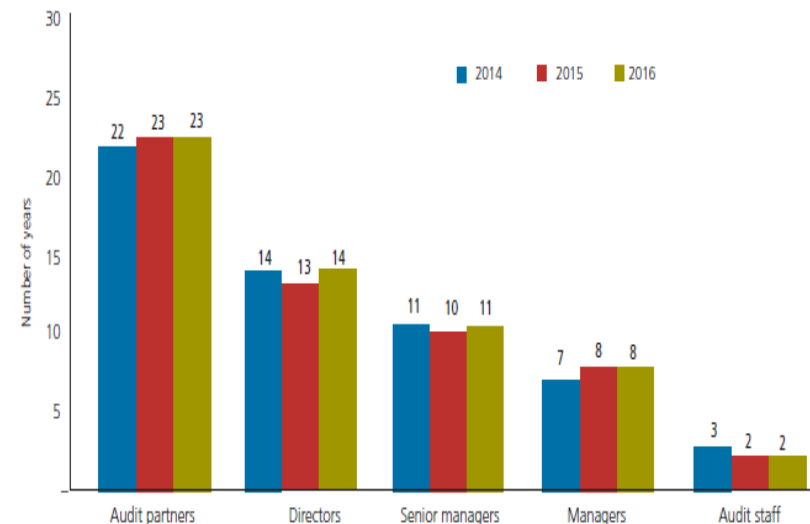


Chart 6
Average years of experience for audit practice staff



Source: AOB Analysis – Top 10 Audit Firms in Malaysia

Наглядная надлежащая практика

Представление десяти ведущих аудиторских компаний

Принятие стандартов

| Institution | Element 1 | Element 2 | Element 3 |
|---------------------|---|---------------------------------|---|
| FAOA | Commentary on standards adopted and differences between SAS and ISA | None | Comment letters issued |
| PCAOB | Commentary of the standard setting process | Approved Amendments and Rules | Proposed Standards, Amendments and Rules |
| AOB Malaysia | None | New standards adopted | Details of AOB's activities to promote high quality financial reporting practices |
| FRC, UK | Commentary on standards adopted | Implementation of new standards | Interaction with the IAASB, inputs into the standard setting process |

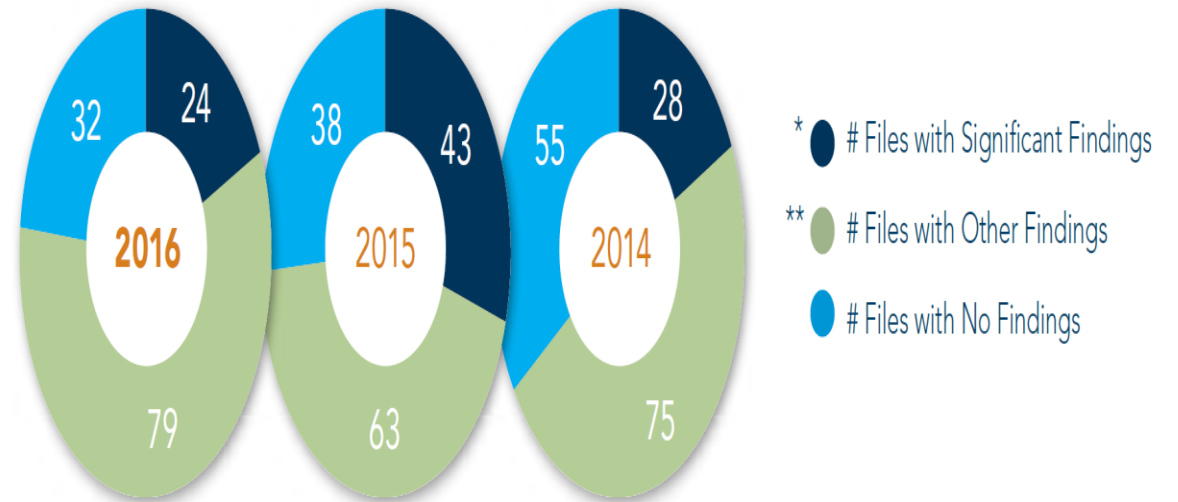


Figure 1

Overview of FAOA inspections and Comment Form findings 2008–2016

| Categories | Largest five audit firms | | Other | | Total | |
|--|----------------------------|------------------|----------------------------|------------------|----------------------------|------------------|
| | 01.04.2008 – 31.12.2016 | Of which 2016 | 01.04.2008 – 31.12.2016 | Of which 2016 | 01.04.2008 – 31.12.2016 | Of which 2016 |
| Number of inspections | 39 | 5 | 51 | 8 | 90 | 13 |
| Comment Form Findings Firm Review | 125 | 1 | 178 | 5 | 303 | 6 |
| Comment Form Findings File Review | 394 | 38 | 289 | 19 | 683 | 57 |
| Number of inspected files ³ | 122 | 16 | 51 | 9 | 173 | 25 |

Annual Firms 2014-2016 Inspections Results

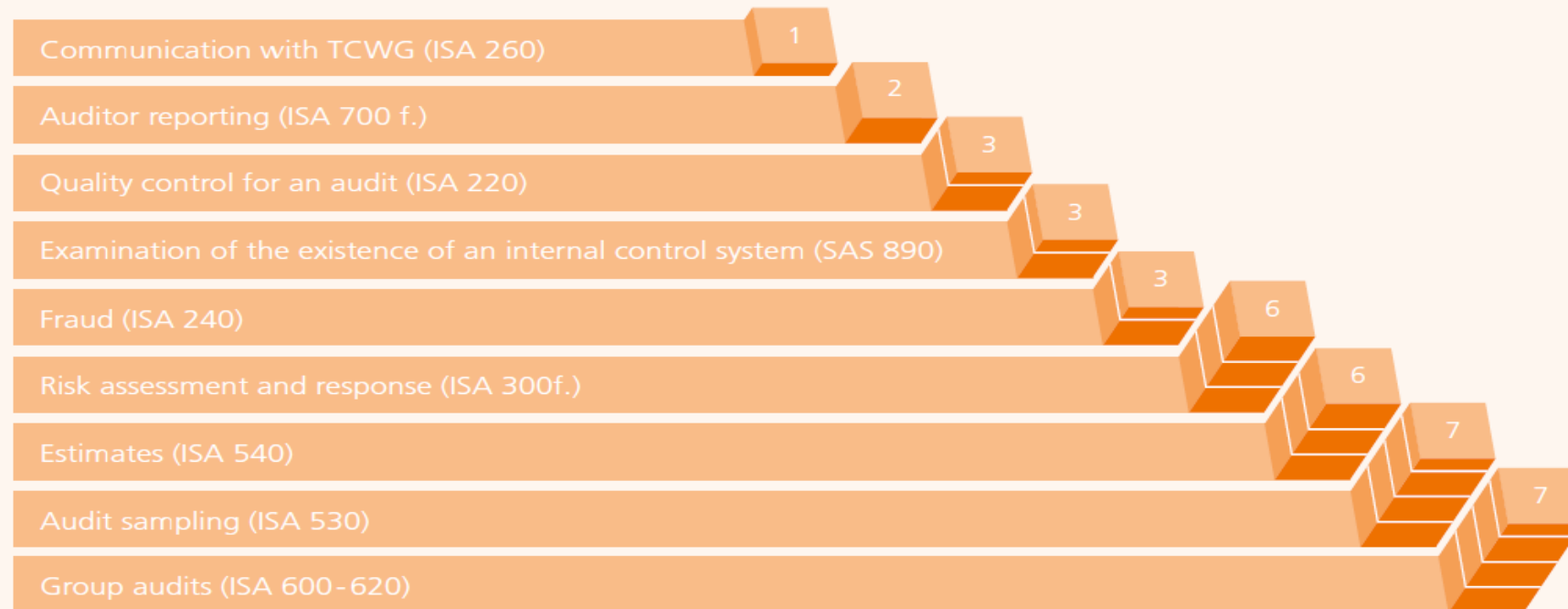


Надлежащая практика: проверки

Процесс отбора, цикл проверок, число проведенных проверок

Figure 2

Type and number of findings from the 2016 file reviews at the five largest audit firms (total 38 Findings)

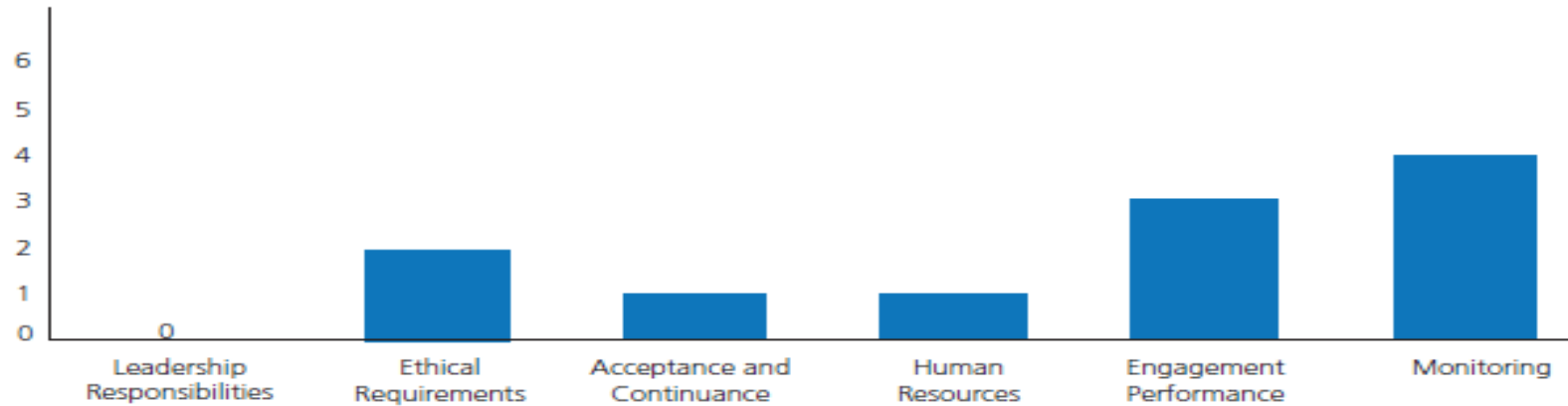


Надлежащая практика: проверки

Тип и число результатов, основные направления, на которых были сосредоточены проверки

Chart 12

Number of Major Audit Firms with findings in the six elements of ISQC 1 in 2016



Source: AOB

2016 INSPECTIONS THEMES

The majority of our 2016 findings at the 14 annual firms related to the following audit quality themes: professional judgment and skepticism, executing audit fundamentals, significant accounting estimates, understanding business processes relevant to financial reporting, and internal controls.

Надлежащая практика: проверки

Тип и число результатов, основные направления, на которых были сосредоточены проверки

Проверки: дополнительная надлежащая практика

1

Вопросы в центре внимания проверок в текущем году и следующем году, сходство с обследованием IFIAR

2

Дополнительные подробности в отношении аудита брокеров и дилеров

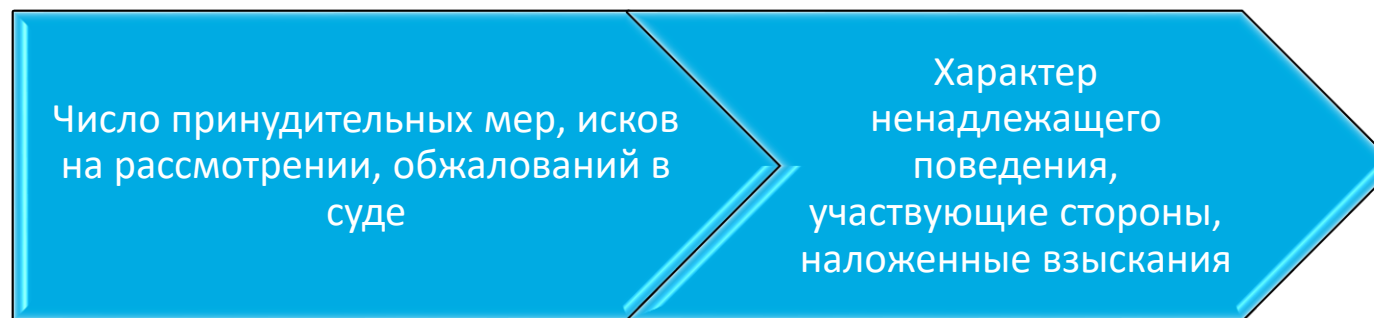
3

Комментарий о ходе устранения нарушений, наблюдения в отношении зон повышенного риска

4

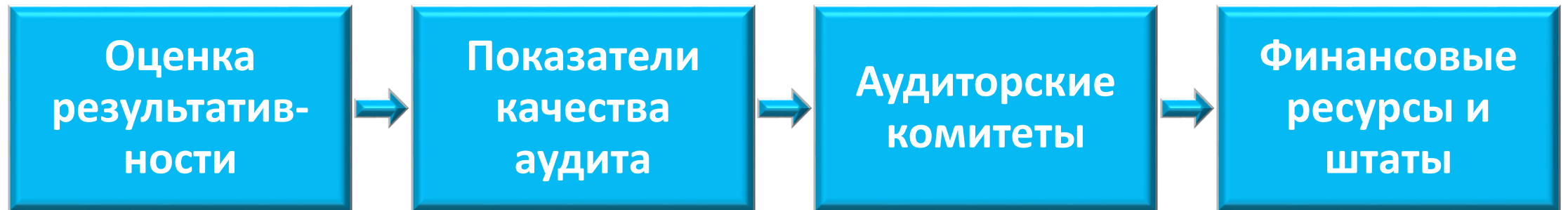
Соображения Аудиторского комитета

Принудительные меры



| Orders Related to Performance of Audits of Issuers | | | |
|--|--|--|---|
| Date | Firm or Individual | Nature of Primary Violation | Sanctions and Notes |
| Jan. 12, 2016 | Kim Wilfred Ti PCAOB Release No. 105-2016-004 Hong Kong | Noncooperation with a PCAOB investigation by failing to comply with a demand requiring Respondent's testimony. | Bar with the right to petition for consent to associate after three years; censure. |
| Feb. 18, 2016 | Clay Thomas, P.C., and Clay Thomas, CPA PCAOB Release No. 105-2016-006 Nacogdoches, Texas | Noncooperation with a PCAOB investigation by failing to comply with a demand requiring the production of certain documents and information. In addition, Thomas failed to appear for testimony. Failure to obtain engagement quality reviews in connection with the audits of two issuer clients. Thomas substantially contributed to the firm's violations. | Firm: Revocation of registration; censure. Thomas: Bar; censure. |

Прочая надлежащая практика



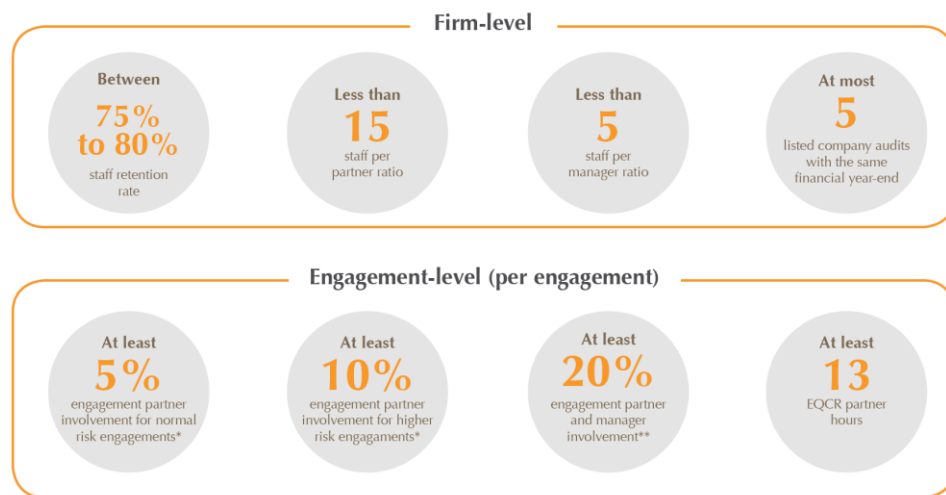
Оценка результатив- ности за год

Table 1

2016 PERFORMANCE REVIEW

| AOB strategic outcomes | Activities | Performance assessment for 2016 |
|--|---|---|
| Confidence in audited financial statements | <ul style="list-style-type: none"> Participated in public events to send key messages on audit quality to key stakeholders. Created awareness among key stakeholders and promoted views on the importance of audit oversight in the capital market. | <ul style="list-style-type: none"> AOB participated in nine local and three international events. |
| Audit opinion based on sufficient and appropriate evidence | <ul style="list-style-type: none"> 12 audit firms and 34 individual auditors were inspected under the regular inspection conducted during the year. Monitored the subsequent impact to auditors as well as the respective PIE engagements as part of evaluating the effectiveness of AOB's regulatory activities since its establishment in 2010. | <ul style="list-style-type: none"> The following actions taken by auditors can be directly or indirectly attributed to AOB's activities: <ul style="list-style-type: none"> Changes in audit team composition; Changes in audit procedures; and Restatement of financial statements. |
| Externalisation of professional values and ethics | <ul style="list-style-type: none"> Engaged with the audit firms to generate greater awareness on the need to comply with relevant ethical requirements. Encouraged audit firms to perform internal monitoring to ensure that relevant ethical requirements are complied with to safeguard independence and audit quality. The introduction of Annual Declaration submissions is in line with AOB's efforts to guide its registrants towards a more pre-emptive mindset through more regular internal reporting and monitoring within respective firms. | <ul style="list-style-type: none"> During the year, instances of non-compliance had been identified via firms' monitoring and was reported to AOB. |

Figure 10: ACRA's targets for selected AQIs



* Engagement partner hours over total engagement hours

Figure 5

Comparison of selected performance indicators relating to the audit function of the five largest stateregulated audit firms

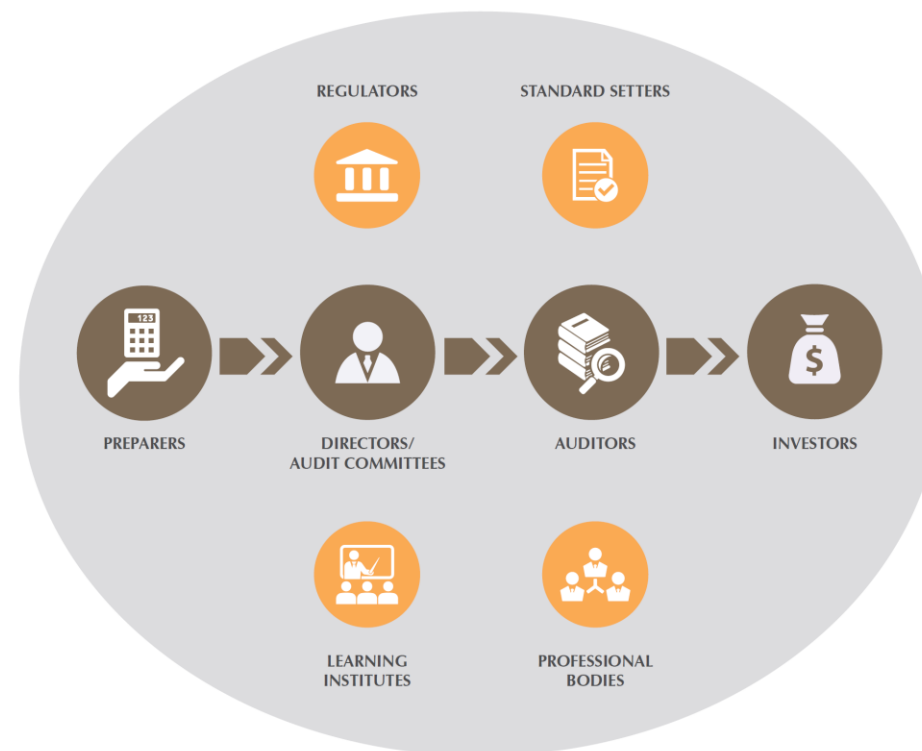
| Audit quality indicator | 2013 | | 2014 | | 2015 | | 2016 | |
|---|------|------|------|------|------------------|------|------|------|
| | from | to | from | to | from | to | from | to |
| Average annual revenue per audit partner in CHF mio. | 1.6 | 4.3 | 1.7 | 4.2 | 1.9 | 4.5 | 1.8 | 4.2 |
| Ratio of non-audit fees to audit fees | | | | | | | | |
| - SMI companies | n.a | n.a | 0.1 | 0.4 | 0.2 | 0.4 | 0.2 | 0.5 |
| - Non-SMI public companies | n.a | n.a | 0.1 | 0.3 | 0.1 | 0.4 | 0.0 | 0.2 |
| Number of staff per partner | 6.8 | 13.5 | 7.1 | 14.0 | 7.2 | 15.8 | 7.4 | 15.3 |
| Staff turnover in % | 12 | 26 | 13 | 26 | 13 | 25 | 12 | 27 |
| Average number of EQCR ³⁰ hours | | | | | | | | |
| - SMI companies | n.a | n.a | 39 | 151 | 37 | 115 | 25 | 116 |
| - Non-SMI public companies | n.a | n.a | 7 | 18 | 6 | 17 | 8 | 17 |
| Average number of auditor-in-charge hours | | | | | | | | |
| - SMI companies | n.a | n.a | 270 | 719 | 227 | 746 | 351 | 700 |
| - Non-SMI public companies | n.a | n.a | 69 | 112 | 71 ³¹ | 110 | 75 | 113 |
| Number of foreign shared service centre hours as a % of overall hours at public companies | n.a | n.a | 0 | 5 | 0 | 8 | 0 | 7 |
| Number of consultations per public company audit | n.a | n.a | 0 | 0.4 | 0 | 0.3 | 0.1 | 0.4 |

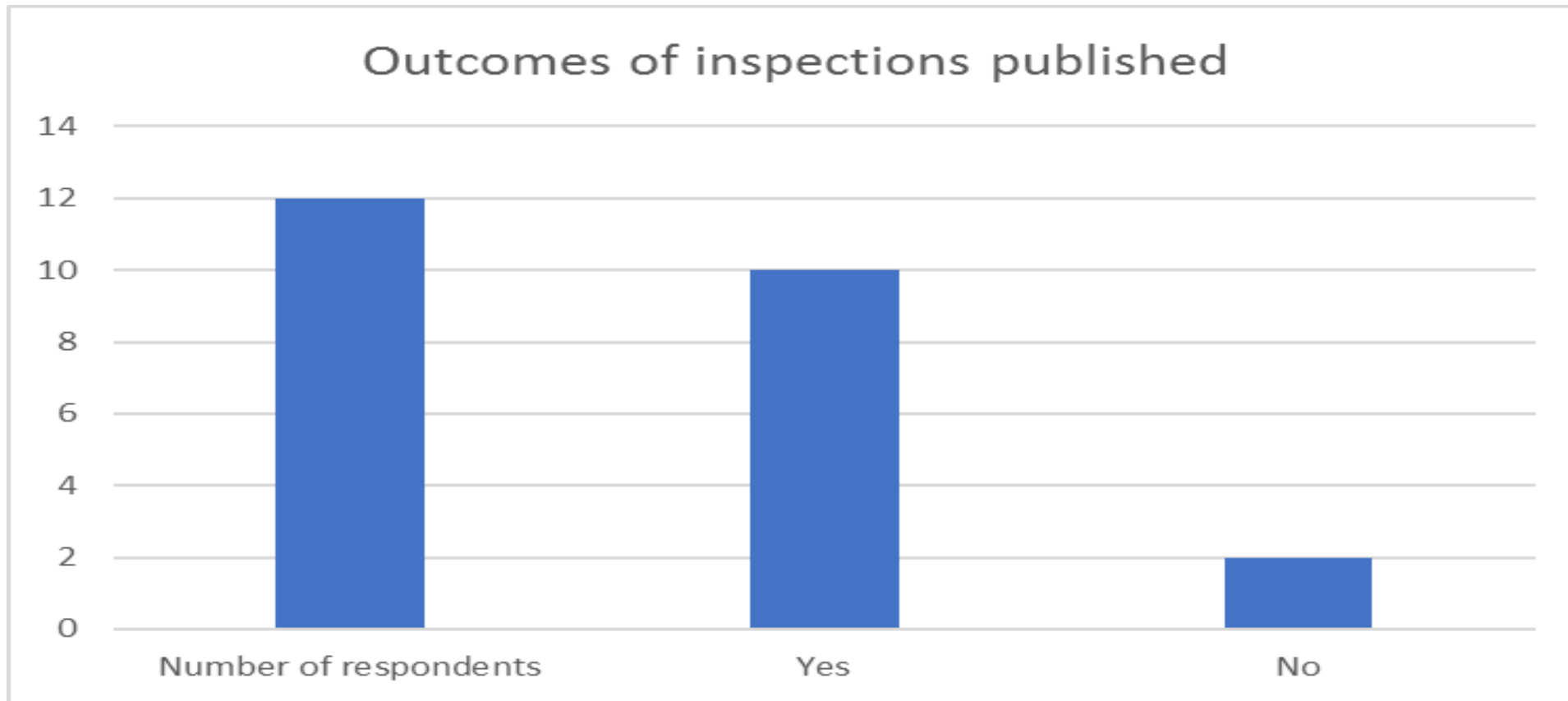
Показатели качества аудита

Взаимодействие с аудиторскими комитетами

- » Характер связи
- » Представление системы ПКА
- » Подготовка кадров и семинары
- » Разработка руководств по подготовке кадров

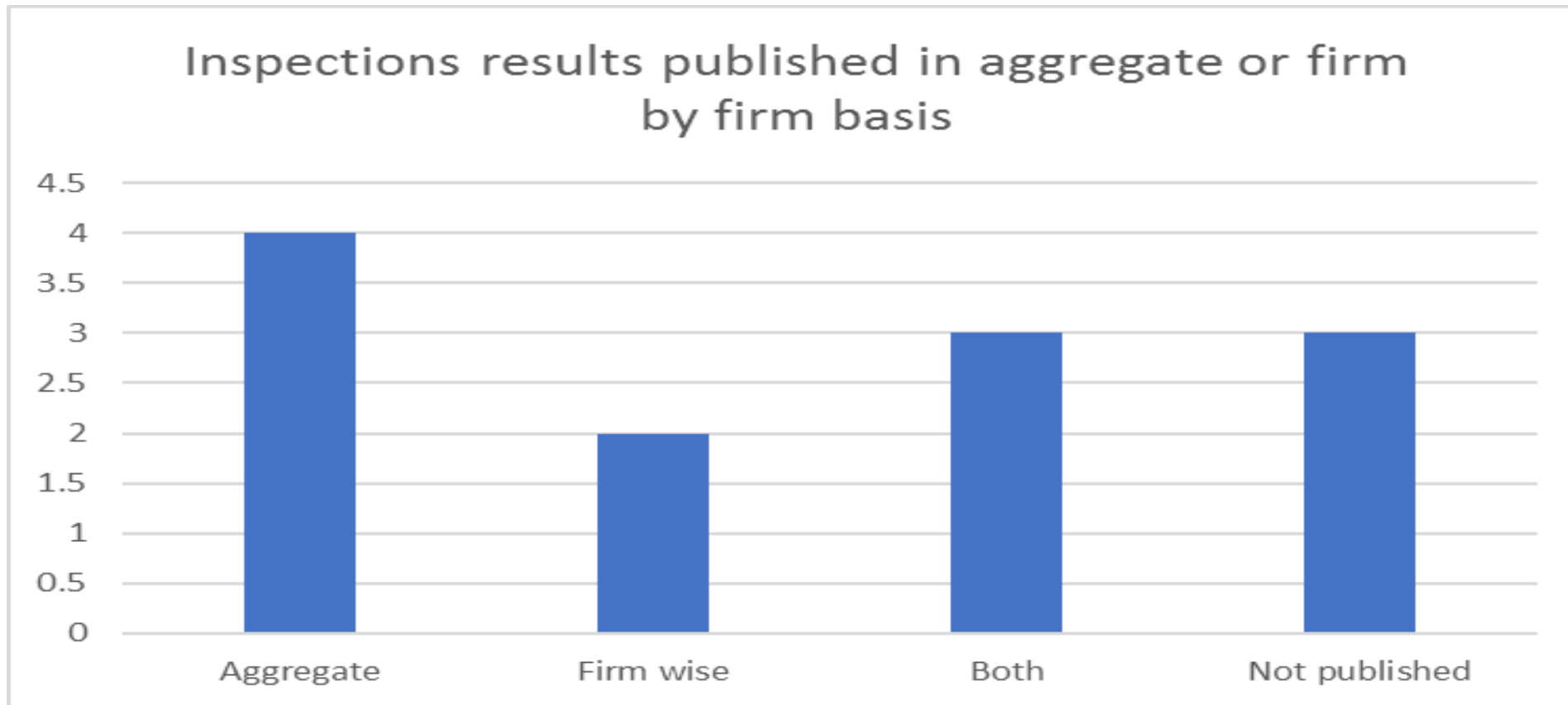
Figure 1: The financial reporting eco-system





Результаты обследований (основные направления)

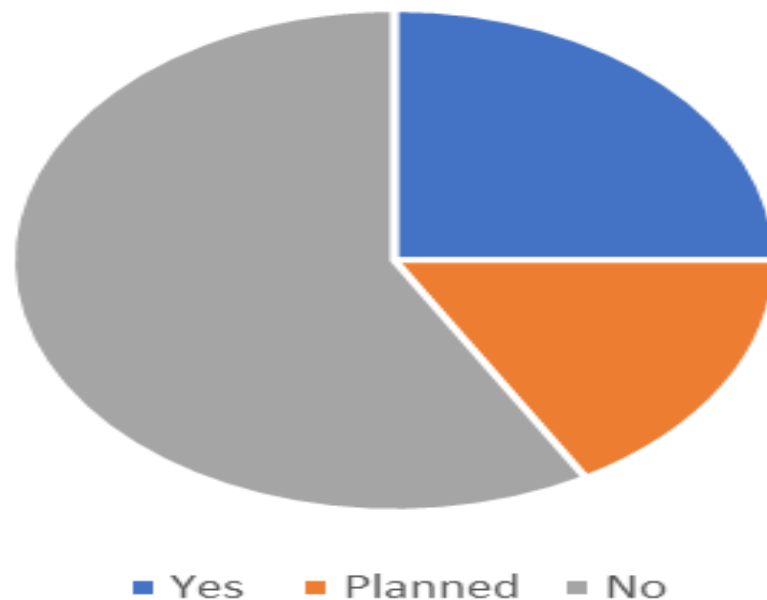
Опубликованные итоги проверок



Результаты обследований (основные направления)

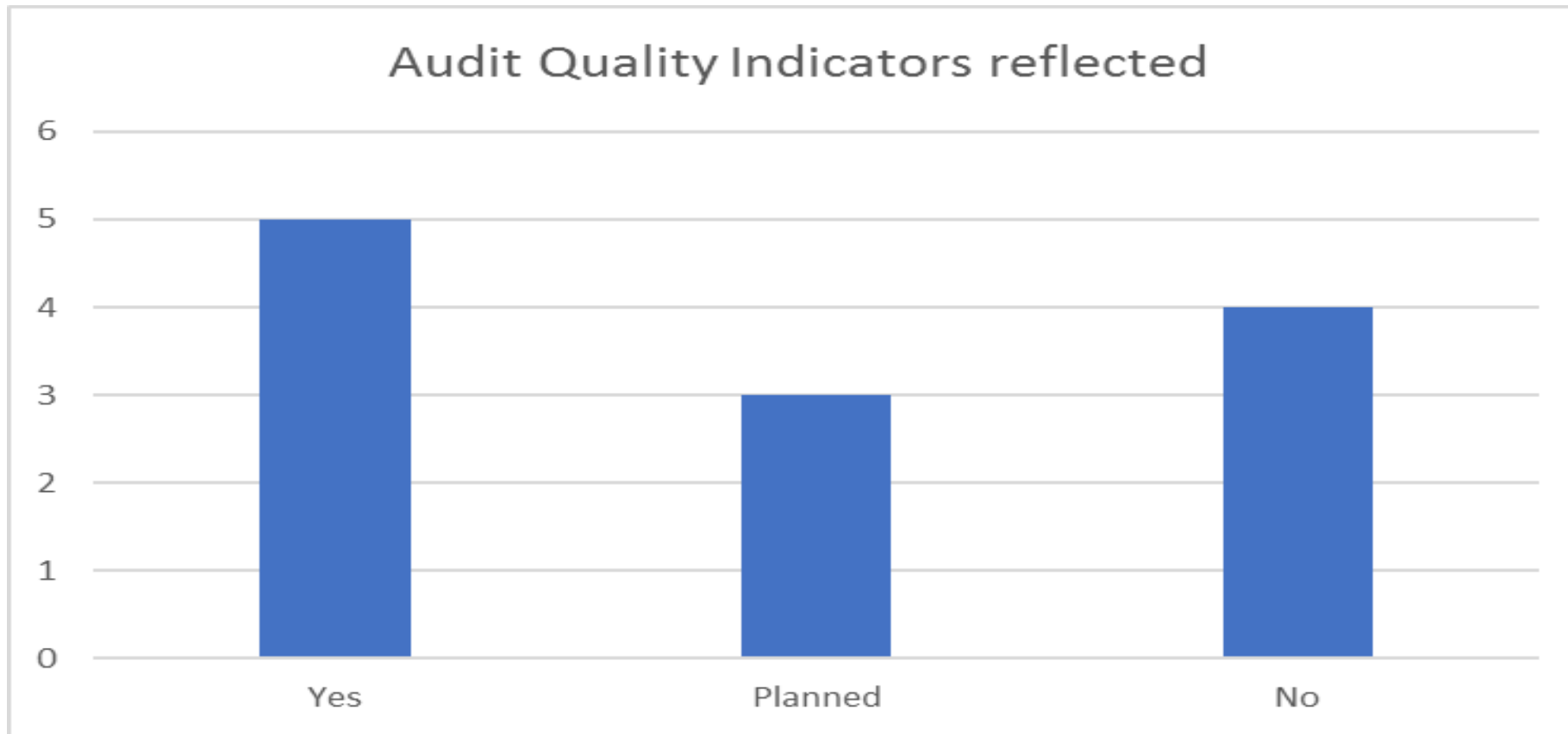
Результаты проверок по каждой компании отдельно или на совокупной основе

Inspection findings segregated between large and small audit firms



Результаты обследований (основные направления)

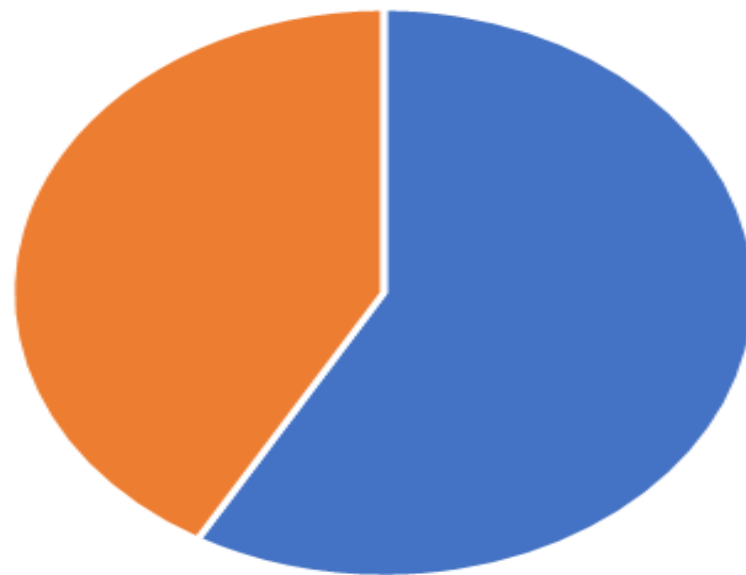
Результаты проверок в разбивке по крупным и малым аудиторским компаниям



Результаты обследований (основные направления)

Показатели качества аудита

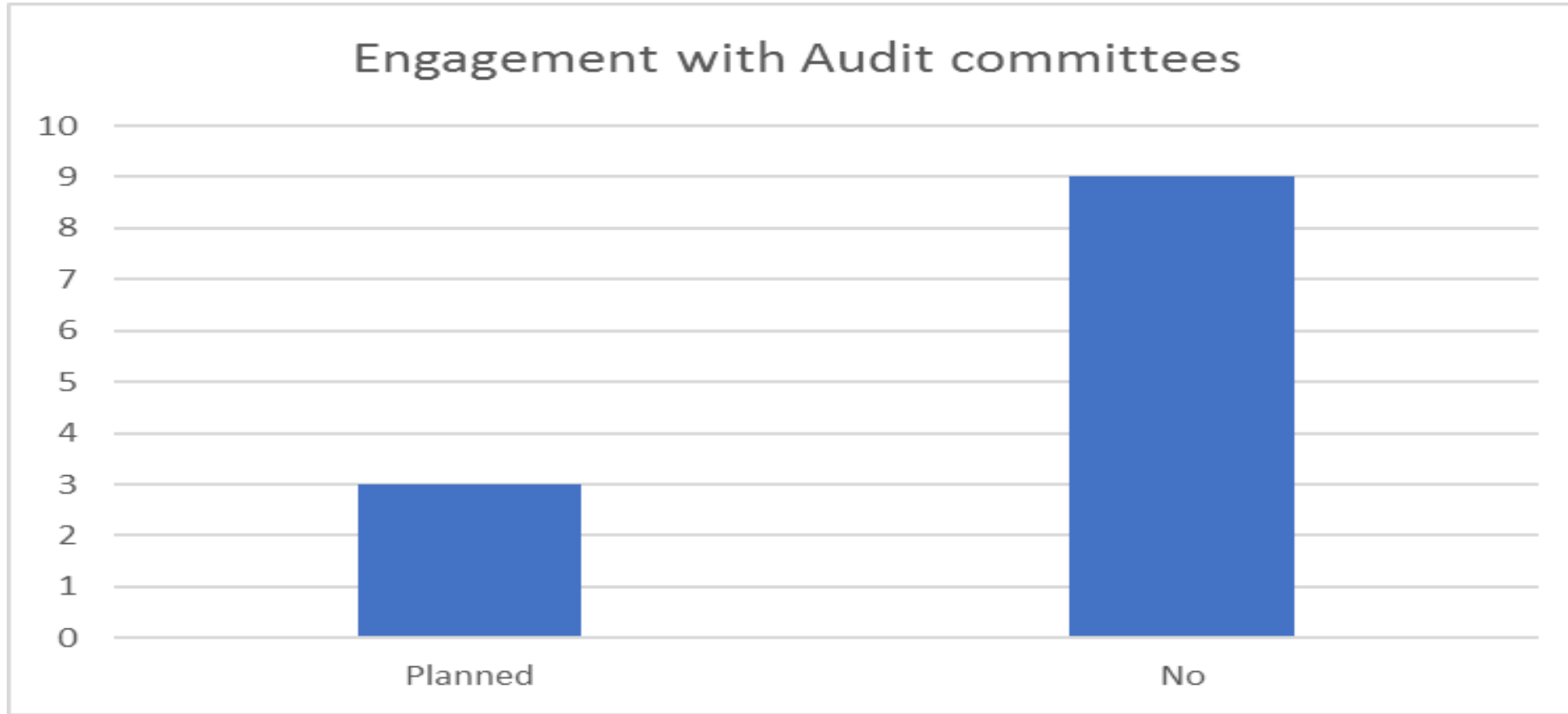
Trends in Inspection Findings



■ Yes or planned ■ No

Результаты обследований (основные направления)

Тенденции результатов проверок



Результаты обследований (основные направления)

Взаимодействие с аудиторскими комитетами

