

## คุณสมบัติของหน่วยงานกำกับดูแลผู้สอบบัญชีที่ได้รับการยอมรับว่ามีมาตรฐานเทียบเท่าสากล

หน่วยงานที่เกี่ยวข้องกับการกำกับดูแลผู้สอบบัญชีในต่างประเทศหลายแห่ง เช่น International Forum of Independence Audit Regulators IOSCO หรือ European Commission ต่างก็ให้ความสำคัญกับเรื่องความเป็นอิสระของผู้ทำหน้าที่กำกับดูแล โดยมีข้อกำหนดที่ชัดเจนว่า หน่วยงานกำกับดูแลผู้สอบบัญชีที่จะได้รับการยอมรับว่ามีมาตรฐานเทียบเท่าสากลจะต้องมีความเป็นอิสระจากผู้ประกอบวิชาชีพบัญชี ซึ่งพิจารณาจากองค์ประกอบของ board members หรือแหล่งเงินทุนที่ใช้ในการกำกับดูแลผู้สอบบัญชี ดังนั้น เพื่อให้สำนักงาน ก.ล.ต. ยังคงได้รับการยอมรับในมาตรฐานการกำกับดูแลผู้สอบบัญชีจากองค์กรดังกล่าวต่อไป จึงมีความจำเป็น ต้องปรับเกณฑ์การลงมติของคณะที่ปรึกษาฯ เพื่อแสดงให้เห็นถึงความเป็นอิสระจากผู้ประกอบวิชาชีพสอบบัญชี

หลักเกณฑ์ในเรื่องความเป็นอิสระของหน่วยงานกำกับดูแลผู้สอบบัญชีขององค์กรต่าง ๆ สรุปได้ดังนี้

### **1. IFIAR CHARTER**

#### Section 2 – Membership of IFIAR

##### 2.1 Membership shall be open to regulators that are both:

a) Independent of the audit profession. The audit profession includes, for example: audit firms, professional bodies and bodies or entities associated with the audit profession. Indicators of independence from the profession include:

- A majority of the relevant governing body are non-practitioners (with an appropriate cooling off period for former auditors); and

- Funding of the regulator is free of undue influence by the audit profession; and

b) Engaged in audit regulatory functions in the public interest, and, in particular:

- Ultimately responsible for the system of recurring inspection of audit firms undertaking audits of public interest entities; and

- Exercising that responsibility either directly or through independent oversight.

#### **Reference :**

[https://www.ifiar.org/IFIAR/media/Documents/General/About%20Us/Charter-changes-as-approved-on-September-15\\_2015.pdf](https://www.ifiar.org/IFIAR/media/Documents/General/About%20Us/Charter-changes-as-approved-on-September-15_2015.pdf)

## **2. IOSCO PRINCIPLES FOR AUDITOR OVERSIGHT 2002**

# 8. Within a jurisdiction, auditors should be subject to oversight by a body that acts and is seen to act in the public interest. While the nature of an auditor oversight body and the process through which it carries out its activities may differ among jurisdictions, IOSCO believes that effective oversight generally includes the following:

IV. A mechanism should exist to require auditors to be subject to the discipline of an auditor oversight body that is independent of the audit profession, or, if a professional body acts as the oversight body, is overseen by an independent body. Such an auditor oversight body must operate in the public interest, and have an appropriate membership, an adequate charter of responsibilities and powers, and adequate funding that is not under the control of the auditing profession, to carry out those responsibilities.

### **Reference :**

<https://www.iosco.org/library/pubdocs/pdf/IOSCOPD134.pdf>

## **3. EUROPEAN COMMISSION PRINCIPLES OF PUBLIC OVERSIGHT DIRECTIVE 2006/43/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 17 MAY 2006 CHAPTER VIII Article 32 Principles of public oversight**

1. Member States shall organise an effective system of public oversight for statutory auditors and audit firms based on the principles set out in paragraphs 2 to 7.
2. All statutory auditors and audit firms shall be subject to public oversight.
3. The system of public oversight shall be governed by non-practitioners who are knowledgeable in the areas relevant to statutory audit. Member States may, however, allow a minority of practitioners to be involved in the governance of the public oversight system. Persons involved in the governance of the public oversight system shall be selected in accordance with an independent and transparent nomination procedure.
4. The system of public oversight shall have the ultimate responsibility for the oversight of:

(a) the approval and registration of statutory auditors and audit firms;

(b) the adoption of standards on professional ethics, internal quality control of audit firms and auditing, and

(c) continuing education, quality assurance and investigative and disciplinary systems.

5. The system of public oversight shall have the right, where necessary, to conduct investigations in relation to statutory auditors and audit firms and the right to take appropriate action.

6. The system of public oversight shall be transparent. This shall include the publication of annual work programmes and activity reports.

7. The system of public oversight shall be adequately funded. The funding for the public oversight system shall be secure and free from any undue influence by statutory auditors or audit firms.

**Reference :**

<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32006L0043>

**4. EUROPEAN COMMISSION DECISION**

Decision 2011/30/EU is amended as follows:

(1) in Article 1, the following second paragraph is added:

‘For the purpose of Article 46(1) of Directive 2006/43/EC, the public oversight, quality assurance, investigation and penalty systems for auditors and audit entities of the following third countries and territories shall be considered equivalent to the public oversight, quality assurance, investigation and penalty systems for auditors and audit firms of the Member States in relation to audit activities concerning annual or consolidated accounts for financial years starting from 1 August 2012:

(1) Abu Dhabi (2) Brazil (3) Dubai International Financial Centre (4) Guernsey (5) Indonesia (6) Isle of Man (7) Jersey (8) Malaysia (9) Taiwan **(10) Thailand.**

**Reference :**

[http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\\_.2013.163.01.0026.01.ENG](http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2013.163.01.0026.01.ENG)