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CCS Insights

International and Regional Accounting Organizations 国际和区域会计组织简介 - 3：

公众利益监督委员会【PIOB】

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公众利益监督委员会
【Public Interest Oversight Board, PIOB】

- 公众利益监督委员会（Public Interest Oversight Board，简称 PIOB）成立于 2005 年 2 月，总部设在西班牙马德里。
- 美国安然、世通等事件发生之后，为了应对危机、完善审计程序及提升审计质量，维护金融市场秩序的稳定，证券监督委员会国际组织（International Organization of Securities Commissions）、世界银行（World Bank）、巴塞尔银行监管委员会（Basel Committee on Banking Supervision）、国际保险监管者联合会（International Association of Insurance Supervisors）等监管机构联合成立了 PIOB。

公众利益监督委员会
【Public Interest Oversight Board, PIOB】

- The Public Interest Oversight Board (PIOB) is the global independent oversight body that seeks to improve the quality and public interest focus of the international audit and assurance, and ethics standards formulated by the Standard Setting Boards supported by the International Federation of Accountants.
- Through its oversight activities, the PIOB works to bring greater transparency and integrity to the audit profession and contributes to the enhanced quality of international financial reporting.

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公众利益监督委员会
【Public Interest Oversight Board, PIOB】

- PIOB 的任务是，在国际会计师联合会（IFAC）的配合及共同努力下，监督国际审计与鉴证准则、国际会计师职业道德守则及国际会计教育准则的制定，以提高准则制定的透明度和维护公众利益。
- 此外，PIOB 还监督 IFAC 成员组织的遵循项目，该项目旨在鼓励 IFAC 成员组织采用国际准则，并按照 IFAC 要求执行质量检查、调查和惩戒等工作程序。同时，PIOB 也负责监督国际审计与鉴证准则理事会（IAASB）、国际会计师职业道德准则理事会（IESBA）及国际会计教育准则理事会（IAESB）的咨询顾问小组（Consultative Advisory Group）的有关工作。

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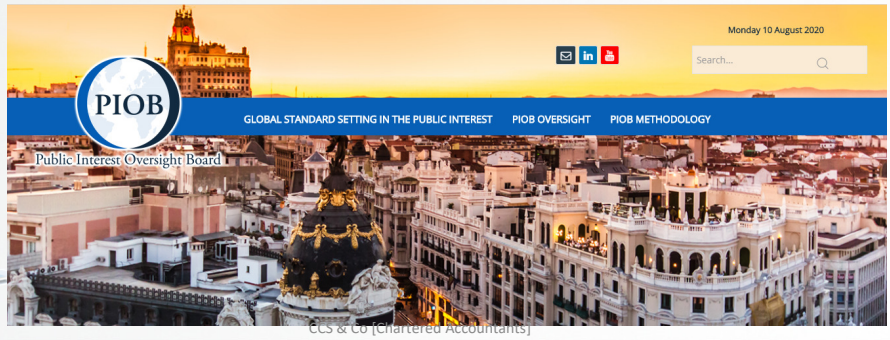
公众利益监督委员会
【Public Interest Oversight Board, PIOB】

- PIOB 设有理事会，其成员来自证券监督委员会国际组织、世界银行、巴塞尔银行监管委员会、国际保险监管者联合会等机构。
- PIOB 每年召开会议 4 次。



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THE ESSENTIAL ELEMENTS OF PUBLIC INTEREST

- **High quality international standards** for audit and assurance practice, quality control, education and ethics help to ensure that financial information is relevant and will be prepared by accountants who can be trusted because they meet these requirements;
- **Credible international standard setting** structure helps to ensure that the standards are appropriate and furthers their adoption and implementation;
- **Adoption and implementation of international standards** contributes to trust that work is to be done in a professional manner; and
- **Monitoring and evaluation of the adoption and implementation of standards** - and their application by professional accountants - contributes to trust that work is actually being done in a professional manner.

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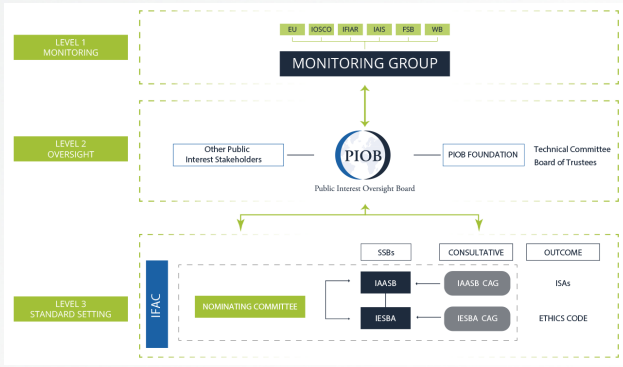
【Public Interest Oversight Board, PIOB】

- High quality global standards that are responsive to the public interest are the objective of this collaborative model between the profession (IFAC), the international regulatory community (Monitoring Group) and the oversight body the PIOB.



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The PIOB Methodology is based on the following elements and work flow:

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