

CONTENTS

Chairman's Message

PART 1 **Fostering High Quality** **Independent Auditing in** **the Capital Market**

- 11 Introduction
- 12 Strengthening the Focus on Risk-Based Inspections
- 14 Focused and Impactful Enforcement Outcome
- 16 Effective Communication and Collaboration with Stakeholders

PART 2 **Statements**

- 23 Members of the Audit Oversight Board
- 28 Statement on Governance
- 31 Financial Statements of the Audit Oversight Board

PART 3 **Statistics and Others**

- 55 Registration and Recognition of Auditors in Malaysia
- 56 Enforcement Actions
- 58 Acronyms and Abbreviations
- 59 Definitions