

CHAIRMAN'S MESSAGE	6
INTRODUCTION	
Introduction	10
The AOB's Core Functions	10
Profile of the AOB's Registered and Recognised Audit Firms and Individual Auditors	11
MONITORING AND SUPERVISION OF PIE AND SCHEDULE FUND AUDITORS	
Registration and Recognition	14
Inspection of Audit Firms and Individual Auditors	17
Enforcement on Audit Firms and Individual Auditors	19
STAKEHOLDER ENGAGEMENTS AND CAPACITY-BUILDING INITIATIVES	
Stakeholder Engagements and Capacity-Building Initiatives	24
STATEMENTS	
Members of the Audit Oversight Board	28
Statement on Governance	32
Financial Statements	36
OTHERS	
Acronyms and Abbreviations	56
Definitions	57