

## STATEMENT ON GOVERNANCE

### Board Members

The Board of the AOB comprises a Non-Executive Chairman, an Executive Officer, and five other Non-Executive Members who are appointed by the SC. The Non-Executive Members are representatives from the regulators, namely BNM and SSM, the legal profession, auditing profession and the private sector. The Executive Officer is responsible for the day-to-day administration of the AOB.

The Non-Executive Chairman of the AOB is appointed for a term not exceeding three years and the Non-Executive Members of the Board are appointed for a term of two years. The Non-Executive Chairman and Non-Executive Members are eligible for reappointment upon the completion of their terms respectively.

A person is disqualified from holding the office of a Board member of the AOB if he or she is–

- convicted of an offence under the law;
- declared a bankrupt;
- fails to attend three consecutive Board meetings without leave; or
- not capable of discharging his or her duties.

The SCMA requires a Board member to manage the conflict of interest by disclosing his or her interest in any matter under discussion by the Board. Once a disclosure is made, he or she–

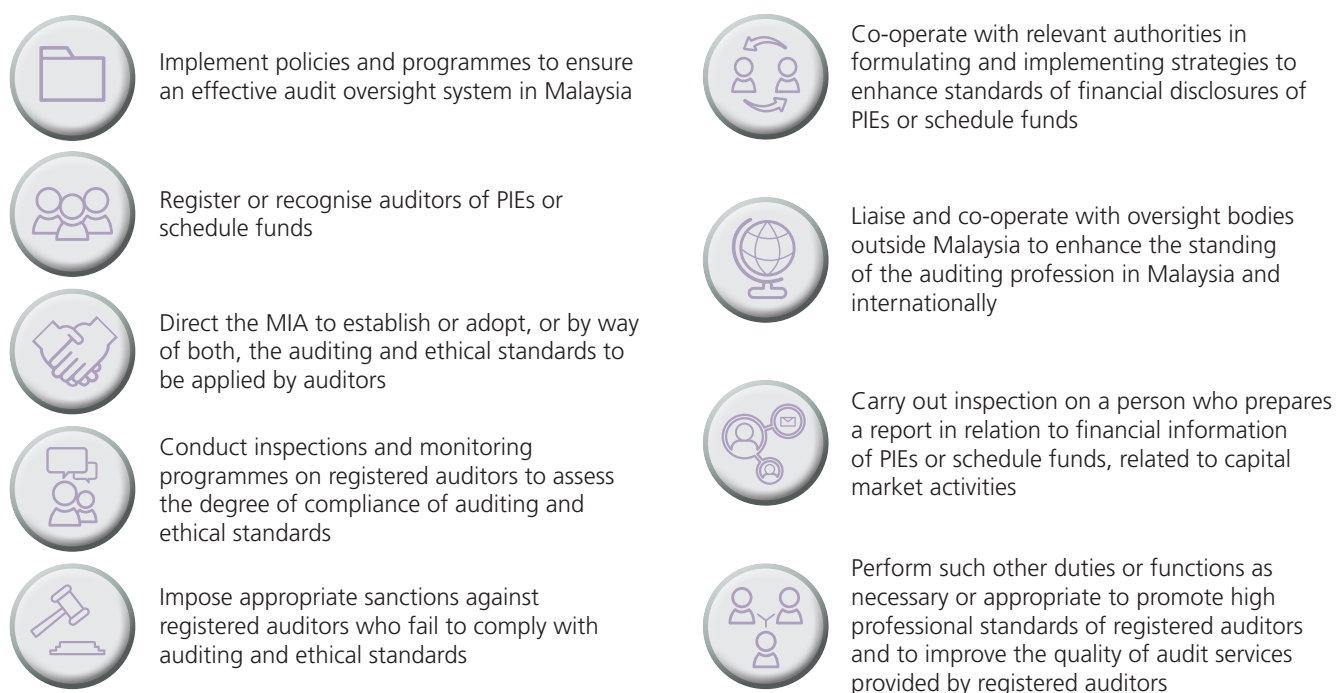
- shall neither take part nor be present in any deliberation or decision of the Board or its committees; and
- shall be disregarded for the purposes of constituting quorum of the Board or its committees, relating to the matter.

### Responsibilities of the Board

The Board is responsible for assisting the SC in discharging its functions under the SCMA. The responsibilities of the Board are included in Figure 1.

**FIGURE 1**

Board responsibilities



## Board Meetings

There were 10 Board meetings held in 2025. The quorum required three members to be present. The attendance record of the Board members is set out in Table 1.

**TABLE 1**  
Board meeting attendance

Board Members	Number of Meetings Attended
Dato' Seri Ahmad Johan Mohammad Raslan (redesignated as Non-Executive Chairman on 5 January 2026)	10/10
Tan Sri Abu Samah Nordin (tenure as Non-Executive Chairman ended on 4 January 2026)	10/10
Alex Ooi Thiam Poh	10/10
Hong Chin Pheng	9/10
Datuk Nor Azimah Abdul Aziz	9/10
Salmah Bee Mohd Mydin	10/10
Dato' Noorazman Abd Aziz (tenure ended on 31 July 2025)	5/6
YM Tunku Afwida Tunku Abdul Malek (appointed on 1 August 2025)	2/4
Seri Izriani Melani Mohtar (appointed on 6 February 2026)	-

## Committee of the AOB

The Registration Committee was established to deliberate matters regarding the registration or recognition of auditors with the AOB. Where applicable, the Registration Committee will make recommendations to the Board on matters that require further deliberation and decision.

The following are members of the Registration Committee:

- Tan Sri Abu Samah Nordin (retired on 4 January 2026)
- Dato' Seri Ahmad Johan Mohammad Raslan (appointed on 5 January 2026)
- Alex Ooi Thiam Poh
- Hong Chin Pheng

## Organisation Structure

