COMMITTEE OF
EUROPEAN
AUDITING
OVERSIGHT
BODIES

CEAOB ENFORCEMENT SUB-GROUP

Work Plan 2019

The general activities of the sub-group will include:

- Exchanging information, expertise and best practices as regards enforcement related issues
- Exchanges with other CEAOB sub-groups where appropriate
- Contributing to the CEAOB annual report

The sub-group will work on the following specific activities:

- Conducting an Enforcement Survey to collect Member States' information on a) statistics on administrative measures and sanctions imposed and a) on the current state of the administrative and disciplinary regimes.
- Issuing an annual Report of Enforcement Survey on data from year 2018 pursuant to Article 30 f (1) of the Audit Directive.
- Identifying and creating information channels and effective mechanisms to share information on best practices.

The table below sets out the proposed timings for specific CEAOB Enforcement sub-group tasks in 2019.

	Q1 2019	Q2 2019	Q3 2019	Q4 2019
Topics for 2019				
Survey 2019 on Enforcement, drafting and finalising questionnaire	▒	▒		
Survey 2019 on Enforcement, delivery of questionnaire to CEAOB members			▒	▒
Survey 2019 on Enforcement, consolidate responses and issue a report				▒
Annual CEAOB Enforcement sub-group report pursuant to Article 30 f (1) of the Audit Directive				▒
Other matters				
Learning and understanding the investigation and sanctioning regimes in EU member states. Exchange of information through a face-to-face meeting and other channels. Examination of prospects for an Enforcement workshop. Study of real Enforcement cases.	▒	▒	▒	▒
Input into annual CEAOB report				▒

Interaction with other sub-groups, where there is a link to Enforcement, especially with CEAOB International Auditing Standards sub-group and Inspections sub-group. Examination of enforceability of International Auditing Standards and developing criteria for deciding if inspection findings should be referred to enforcement for investigation/sanctioning.				
Setting up information channels and mechanisms within the CEAOB on Enforcement issues, especially exploring the use of CEAOB wiki platform as a discussion channel.				