



COMMITTEE OF
EUROPEAN
AUDITING
OVERSIGHT
BODIES

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CEAOB Enforcement SUB-GROUP

Work Plan 2025 and Outlook 2026

1. Introduction

In order to further trust in informative, reliable, and independent audit reports, the CEAOB fosters the improvement of audit quality in Europe. To fulfil this mission, the Enforcement sub-group supports the development of expertise of its members, and it fosters sharing of experience, expertise and best practices in the area of investigations and sanctions. In order to inform interested parties, including EU policy makers, international standard-setters, academics, company directors, public authorities, and the general public, the Enforcement sub-group publishes an annual Enforcement Report which covers statistics on administrative measures and sanctions through the EU and useful information on the functioning of Member States enforcement bodies and their practices.

This work plan sets out the key priorities and activities for the period until the end of 2025.

2. Objectives

Through its ongoing work, the sub-group facilitates in particular the aims of the following pillar objectives of the CEAOB:

Sharing expertise and experience:

The Enforcement sub-group focuses on actual topics in the audit market. It interacts and cooperates with CEAOB members and other CEAOB sub-groups in order to share and analyse information on regulation and auditor oversight.

Contributing to EU policy on statutory audit and other assurance:

The Sub-group provides input through its activities and the information collected. The annual CEAOB Enforcement Report covers statistics of administrative measures and sanctions through the EU and useful information on the functioning of enforcement bodies and on their practices. The Enforcement Report is targeted to CEAOB members, authorities and to the general public.

3. Longer term Outlook

Given that the main objective of the Enforcement sub-group is to facilitate the exchange of information, expertise and best practices in the field of investigations and sanctions between CEAOB Members, the sub-group is engaged in activities aimed at improving the collection and reporting of information on all administrative measures and sanctions imposed by the competent authorities within the European Union.

The activities of the Enforcement sub-group will include:

- Discuss the link between enforcement and audit quality.
- Contribute to the development of the auditor oversight system in EU (organisation, functions and substance).
- Exchange of information, expertise and best practices as regards enforcement related issues.
- Exchanges with other CEAOB sub-groups where there is a link to Enforcement.
- Identify and create other information channels and effective mechanisms to share information on best practices.
- Explore the functioning, effectiveness and robustness of the enforcement and sanctioning systems in Member States.
- Examine the enforceability of International Auditing Standards through investigations.

4. Activities in year 2025

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

- Conduct an Enforcement Questionnaire to collect Member States' information including: statistics on administrative measures and sanctions imposed.
- Issue an annual Report of Enforcement Questionnaire on data from year 2024 pursuant to Article 30 f (1) of the Audit Directive.
- Organize a workshop or webinar addressing central topics of enforcement.
- Communication and exchange of information with other CEAOB sub-groups where there is a link to Enforcement.
- Further explore the possibility to implementing an Enforcement database to collect information on violations and sanctions imposed by each Member State. Decide whether to implement an Enforcement database.
- Study real enforcement cases.
- Contribute to the CEAOB annual report.

5. Summary

The table below sets out the proposed timings for specific CEAOB Enforcement sub-group tasks in 2025.

	Q1 2025	Q2 2025	Q3 2025	Q4 2025	2026
1. Contributing to EU policy on statutory audit and other assurance					
2025 Questionnaire on Enforcement, drafting and finalising the questionnaire					
2025 Questionnaire on Enforcement, distribution of questionnaire to CEAOB members					
Consolidate responses and issue a CEAOB Enforcement report pursuant to Article 30 f (1) of the Audit Directive					
2. Sharing expertise and experience					
Learn and understand the enforcement and sanctioning regimes in EU member states. Exchange of information through a workshop or webinar (virtual or physical)					
Study real enforcement cases					
3. Other matters					
Input into annual CEAOB report					
Interaction with other sub-groups, where there is a link to Enforcement					
To further explore the possibility and decide on the implementation of an Enforcement database					