

# PABs' Governance of Regulatory Frameworks

IAASA's Professional Body Supervision Team carried out a thematic review on the Prescribed Accountancy Bodies' (PABs') governance frameworks.



## Insights relating to communication



All PABs prepare an annual plan which addresses the key activities that the PAB plans to undertake to ensure effective performance of its statutory responsibilities.



The executive or regulatory committees at all PABs provide updates on regulatory functions at each of the regulatory board's meetings.



All PABs publish findings and orders of their disciplinary committees on their websites. Four of the PABs publish regulatory activities either as part of an annual report or policy statement.



External regulators issue reports to the PABs following thematic reviews or supervisory inspections of the regulatory functions.

## Further information

IAASA published a report on PABs' Governance of Regulatory Frameworks in July 2025.

