5 WAYS PROFESSIONAL ACCOUNTANCY ORGANISATIONS SUPPORT THE TECHNOLOGICAL TRANSFORMATION OF AUDITING

Information paper

HIGHLIGHTS

Society and businesses are making use of new technologies. In parallel, the accountancy profession, including auditors, must innovate as well to respond to the market's needs, continue playing its public interest role and remain attractive.

With this publication, we aim to encourage information sharing, learning and collaboration within the profession. We focus on how professional accountancy organisations (PAOs) can support the technological transformation of auditing, including in smaller audit firms.

We illustrate PAOs' important role through concrete good practice examples of their initiatives from several European countries.

Please let us know at news@accountancyeurope.eu about any relevant and innovative initiative of your PAO in the area of audit and technology or if you are interested in finding out more about the initiatives included as examples in this publication.

INTRODUCTION

Society's technological transformation is fast paced, bringing with it many challenges and opportunities. Companies are making use of new technologies and the accountancy profession must innovate as well to respond to the market's needs.

AIM AND TARGET AUDIENCE

The accountancy profession at large refers to accountants, auditors and advisors who are represented by PAOs. This publication focuses on auditors and auditing, specifically on how PAOs can support the technological transformation of auditing. We aim to inform PAOs – especially Accountancy Europe's members, share good practices, and encourage learning from each other and collaboration across Europe and beyond.

VALUE OF INVESTING IN THE TECHNOLOGICAL TRANSFORMATION

RELEVANCE

Investing in the profession's technological innovation is essential. It goes beyond responding to clients' needs and providing more insights through data. By evolving and thus being able to audit clients that use in their business processes emerging technologies, such as blockchain and artificial intelligence (AI), the profession continues to serve broader societal interests: it ensures the quality of corporate reporting and ultimately brings trust into the economy.

ATTRACTIVENESS

The world is evolving and so should we. The accountancy profession has decided to break the taboos and launch a self-assessment exercise on its attractiveness to young people. How is the accountancy profession innovating to keep up with the latest digital and sustainability evolutions? Are young graduates aware of the social impact the profession can bring? While this publication offers insight into expertise, it also presents new perspectives on the profession's activities. Check out our latest work on attractiveness here!

Technological transformation of auditing makes the daily work of an auditor more efficient and interesting. It allows auditors to focus their skills on analysis and the use of professional judgement, while the more mundane tasks can be performed by technology. It also helps auditors deal with the growing regulatory requirements. Overall, this makes the profession more attractive especially for the younger generations. This is crucial considering the current resource and talent shortages.

CONTENT OVERVIEW

The transformation is not only about evaluating the existing gaps and needs and bridging these by embedding technology into auditing. It also entails looking to the future by investing in developing and employing new technologies and tools in auditing. Moreover, it is about reinforcing a culture that ensures technology is appropriately covered in the upskilling and reskilling of auditors. This covers new auditors' professional education and continuing professional development (CPD) for those already working in the profession. It is important to acknowledge that investing in all of this is costly.

The tech transformation of auditing requires collective effort of all the corporate reporting ecosystem. PAOs play an important role. In this publication, we present five ways they can assist in this process:

1. strive for audit students' curriculum advancement
2. integrate technology into training and CPD
3. provide support to smaller audit firms, also called small and medium-sized practices (SMPs)
4. encourage a mindset that fosters innovation
5. advance regular and ongoing dialogue with policymakers, standard setters and supervisors

We illustrate each of these five aspects through concrete good practice examples of PAOs' initiatives from several countries which contribute to the technological transformation of auditing. Note that this is not meant to be an exhaustive list.

WAYS PROFESSIONAL ACCOUNTANCY ORGANISATIONS CAN HELP THE TECHNOLOGICAL TRANSFORMATION OF AUDITING

1. STRIVE FOR AUDIT STUDENTS' CURRICULUM ADVANCEMENT

What needs to be in the core skills 'package' of an auditor in terms of education changes over time as society and businesses evolve. With new technologies used in companies and by their auditors, the curriculum of the education programmes for auditors, including programmes offered at universities, has to be agile to keep up with the market's and profession's needs. This means integrating technology skills into a financial auditor's fundamental education to a much larger extent than it is now. At the same time, it is important to acknowledge that:

- the situation in countries may differ
- continually increasing educational requirements is not manageable and there might be a need to review the existing ones and a need for more specialist tracks

Auditors will be increasingly better prepared for their job as a result of integrating technology skills into the fundamental education. They will better understand the client's technological environment and how technology driven audit tools work and what they do in the 'background'. This will enable auditors to effectively evaluate the risks and benefits of using the different tools. Some students could later in their career even contribute to designing these tools. In addition, the updated education programmes are likely to appeal to a wider range of students with diverse interests beyond accounting and auditing.

PAOs play an important role by integrating technology into auditors' education programmes and by promoting this integration in case other parties are in charge of the education. This can involve collaborating with the universities and firms to offer students up-to-date and modern study opportunities.

EXAMPLES

The **French Institute of Statutory Auditors (CNCC)** and the ENOES School specialising in accounting and auditing founded the [French Audit Training School](#) in June 2023.

The school, which started training its first students in October 2023, was created to cope with the profession's evolving needs. It offers qualifying training programs and continuous professional support to all talents, regardless of their initial education/training. The initiative will aid in the recruitment strategy of firms and pave the way for the audit profession's development, especially in statutory auditing, by allowing non-traditional students (e.g. engineers) to integrate into the audit profession.

Employers told the **Association of Chartered Certified Accountants (ACCA)** that the role of the professional accountant is changing, and it is essential for financial professionals, including auditors, to be skilled in using new technologies. They expect newly qualified ACCA members to have an awareness and ability to apply their skills using existing and emerging digital technologies.

As a result, ACCA incorporated workplace tools into its computer-based assessments and created a digital Ethics and Professional Skills Module (EPSM) to develop students' professionalism using gamification technology to expose them to realistic business situations.

2. INTEGRATE TECHNOLOGY INTO TRAINING AND CONTINUOUS PROFESSIONAL DEVELOPMENT

Similarly to education programmes, professional training for auditors, and related exams and qualifications, need to be agile to reflect market needs and integrate technology skills in a larger extent. This should enable auditors to gain a solid understanding of data analytics, process mining, AI, cybersecurity and digital technologies in general. Auditors should understand how these technologies apply to clients' financial and accounting systems but also how they are used in auditing. We nevertheless acknowledge that the current set up of auditors' training and the status of technology integration in it may vary in countries across Europe.

PAOs have a role in ensuring:

- innovative ways of learning to make training more engaging
- that training also includes considerations on building ethical frameworks around the use of technology
- a holistic approach to training which should address and develop both mindset and behavioural aspects. This way, auditors will acquire knowledge about the technologies available today, but they will also adopt an approach (life-long learning) enabling them to keep up with the constantly changing world and technologies. Such mindset and skills are highly valued and will serve over the span of auditors' entire career
- appropriate CPD is available to their members, including technology aspects

EXAMPLES

The Institute of Chartered Accountants in England and Wales (ICAEW) has partnered with one of the Big Four audit firms in its Finance in a digital world training.

The training provides a wide range of CPD modules for members, including generative AI in finance, AI and cognitive computing, robotic process automation (RPA), blockchain and analytics and visualisation. They also touch on softer aspects of the impact of digital technologies in the workplace.

ICAEW has incorporated an ICAEW-accredited third-party data analytics software into the Audit and Assurance and Corporate Reporting Modules in its Chartered Accountant qualification.

In the related exams, students will be provided with a dataset of numerous transactions and will be expected to use their data analytic skills to interrogate the data and identify areas of concern or items which warrant further investigation.

The Institute of Certified Public Accountants (CPA) in Ireland has launched its CPA Metaverse School of Innovation. The programme is aimed at accountants and business advisors to learn about robotic process automation (RPA), which is revolutionising how we handle repetitive and rule-based tasks. PAOs representing auditors could use a similar innovative method for auditors' training.

Through immersive learning experience, the course helps the participants understand the content by making abstract concepts more concrete. Learning in a controlled environment using virtual reality is not only engaging. It also provides a safe space where participants can make mistakes and learn from them.

ACCA offers courses for finance professionals, including auditors, to develop their knowledge and skills related to new technologies such as data analytics, machine learning, AI, etc., including the related ethical considerations.

Especially these courses are relevant: Certificate in digital innovation for finance, Certificate in data analytics, Certificate in fintech for finance and business leaders and Machine learning: an introduction for finance professionals.

CNCC offers dedicated digital challenges training for practitioners. The learning program CNCC Formation provides a series of trainings that enhance the auditor's knowledge on digital issues.

These include classes on AI, big data, machine learning and their application in auditing, auditing applications and databases, cybersecurity, and auditing information system security. E-learning courses also include the implementation of the French national cyber agency's (ANSSI) IT hygiene guide.

3. PROVIDE SUPPORT TO SMALLER AUDIT FIRMS

Smaller audit firms need to be alert to technological changes and innovate to remain competitive. This is essential to keep up with their clients' needs, for example with agile startups that deploy new technologies to run their business processes. Technology can also assist smaller audit firms to enhance their work efficiency, enabling them to deal with the growing regulatory requirements while facing talent shortage.

Unlike larger firms, smaller audit firms are usually not part of a global network, and they do not always have the resources to acquire or develop the necessary technological tools and training in-house. Therefore, in general, a gap exists between the larger and smaller firms. This might ultimately lead to a different way of auditing stemming from the firms' different level of technology skills and technology integration into auditing.

However, it is important to recognise that not all smaller audit firms are at the same stage of development or have the same innovation needs. Some invest in externally developed audit software and tools to meet their needs.

PAOs can help bridge the gap by supporting smaller audit firms in various ways, for example:

- set up a platform to collaborate and share information
- provide training
- support reengineering of the audit methodology
- facilitate access to tools
- help connect demand and supply of tech expertise

SET UP A PLATFORM TO COLLABORATE AND SHARE INFORMATION

PAOs can:

- organise webinars, workshops, events to inform and share information on technology
- establish a more permanent information sharing or collaboration platform where auditors from smaller firms can learn about/learn from each other about harnessing new technologies, including the available tools for auditing
- create a meeting platform for smaller audit firms and audit software providers

The above can also provide opportunities for smaller audit firms to pool together and be in a better position to negotiate with software providers.

EXAMPLES

The **Institute of Austrian Certified Public Accountants (IWP)** organises a regular event called Digi Days where smaller audit firms and preselected software providers meet

ACCA's Practice connect hub amplifies connection by linking together a community of like-minded SMPs so they can share with, learn from and inspire each other.

These practices can find through the hub the resources, insights and innovative tools they need to help their practice stay ahead and relevant in a fast-changing business landscape. This includes resources and insights on leveraging technology.

ICAEW is an investor in and board member of an open-source data platform. The consortium behind is comprised of ten professional services firms, four academic institutions and one technology house.

Its aim is to drive innovation across professional services through a standard access methodology to client data, to help unlock the barriers to digitisation for firms everywhere. ICAEW aims to ensure the accountancy profession's needs, particularly smaller audit firms, are represented.

ICAEW also runs a mid-tier tech forum and conducts research into mid-tier technology adoption, all involving software providers as well as firms.

With SOLON X, the **Institute of Public Auditors in Germany (IDW)** offers a platform for digital solutions for auditors. It is aimed at facilitating SMPs to inform themselves as to available tools and services.

The platform brings together providers and practices from the profession and for the profession and combines tools and services with relevant knowledge in the form of news and cases.

PROVIDE TRAINING

PAOs can provide trainings for smaller firms' auditors focused on applying technology in audit and on specific tools. In this way, they contribute to tackling the barriers to technological transformation in smaller firms that can arise from inexperience, general lack of understanding and potentially even some resistance to change. As more younger auditors, empowered by relevant knowledge and skills, join smaller firms, they can help these firms switch to more sophisticated audit tools.

EXAMPLES

The Swedish Accountancy Institute (FAR) is developing a collection of IT trainings including both general IT and computer knowledge, but also advanced trainings on IT audit and trainings involving case studies.

One example of a course based on a case study will explore how an audit is affected when a (fictive) small company client has digitalised its processes.

IDW offers through the IDW Academy (online) courses and webinars on topics such as data analytics, cloud computing, AI and cybersecurity for SMPs.

CNCC has rolled out a national training plan, replicated at various regional levels, to familiarise professionals with digital tools. It also aims to support SMP auditors. Specific training programs are focused on tools offered by CNCC's LabAudit Services to ensure comprehensive understanding and effective usage.

Since 2019, professionals have been granted free tokens (i.e. digital solutions related to a specific training program) for accreditation upon completion of a training program. All training conducted on these digital tools contributes to the mandatory 120 hours required every three years, ensuring the necessary CPD.

SUPPORT REENGINEERING OF THE AUDIT METHODOLOGY

The audit methodology needs to transition from a traditional 'manual' approach, prone to human error and focused on sampling, to a more data-driven audit methodology. In this way, it will respond to the clients' changing environment and make auditing more efficient thanks to the use of technology. The data-driven audit methodology is one that leverages data analytics, automation and other new technologies. These technologies must be fit for purpose and auditors need to understand how they function.

PAOs can play a role in supporting smaller audit firms to take steps towards a more data-driven auditing approach.

EXAMPLE

The Royal Netherlands Institute of Chartered Accountants (NBA) together with nine smaller audit firms established a working group Audit of the future. The overall aim is to support audit firms in developing and implementing new audit methods.

The group developed a generic framework to safeguard the quality of new audit methodologies, including proper theorising and validation of these methods. The framework is to be applied for data driven audits – currently, it is being scientifically tested for reliable functioning and usability in practice.

The initiative aims to encourage audit innovation, increase innovation's success rates, and enhance its legitimacy with stakeholders.

FACILITATE ACCESS TO TOOLS

Using tech tools in auditing makes the auditor's work more effective and efficient. It is needed to cope with the increasing number of requirements for auditors and as clients' technology environments continue to evolve. It also leads to repetitive and mundane tasks being more often performed by tools, leaving auditors to focus their skills on analysis and the use of professional judgement.

This includes, for example, tools that conduct specific procedures on common platforms and other generic ones that assist in reading data into spreadsheets. AI is increasingly driving the audit automation at different levels. For example, it can extract and process large amount of data, analyse long texts, generate insights and reports. As AI evolves, it will become even better at analysing patterns and detecting suspicious behaviour based on past cases, which the auditor could then evaluate and determine the need for further work.

It requires significant resources to develop own auditing tools and certify them to ensure that they are doing what they claim. This is often too demanding for smaller audit firms which may therefore decide to use tools from software providers. When these tools are deployed in an audit, an audit firm is required to provide extensive documentation to ensure compliance, considering also the specific local audit requirements.

To support smaller audit firms, PAOs can, for example:

- liaise with supervisors on innovative ideas and tools to get direct feedback, a task too demanding for most smaller audit firms to manage individually with a supervisory authority
- provide or facilitate access to certified/compliant tools which will increase the audit supervisors' confidence in them
- explore ways to cooperate internationally and pool resources to have tolls adapted to smaller audit firms, for example with the help of the International Federation of Accountants (IFAC). There could be benefits, for example, in developing an International Auditing Standard (ISA) compliant tool for audits of less-complex entities (LCEs) which could then be used in many territories. It should be possible to translate this tool easily and amend with local audit requirements as necessary

EXAMPLES

The Norwegian Institute of Public Accountants (DNR) developed an auditing software and methodology tailored for the need of audits of small and medium-sized entities (SMEs). Although the institute later sold the software to a third party, DNR continues being involved in development and it reflects updates to standards and any regulatory developments.

The Belgian Institute of Registered Auditors (IRE/IBR), in collaboration with a software provider, has offered mainly to smaller audit firms the appropriate software in the context of quality management within firms.

In addition, **IRE/IBR** also made available the necessary templates on the International Standard on Quality Management (ISQM 1) for every company auditor, including video recordings on the subject. Materials on ISQM 2 will become available shortly.

In 2019, **CNCC** introduced a new range of services aimed at providing professionals with operational solutions to adapt to the transforming economy.

Services dedicated to new types of engagements include CyberAUDIT, a cyber risk diagnostics and financial scoring platform for businesses, RGPDAUDIT for audit compliance, Tax'AUDIT for tax compliance, DiagRSE to assess corporate social responsibility (CSR) maturity, and Pist'AUDIT for reliable audit trail diagnosis. There are also services such as AUDITdrive, a collaborative file-sharing platform, SmartFEC+ for better FEC (standard file of accounting records for tax authorities) analysis, and B.I.AUDIT for data visualisation in the audit process, dedicated to modernising practice modes.

To automate the performing of the statutory audits, the **Italian National Board of Professional Chartered Accountants (CNDCEC)** has been developing an audit tool for its members. The project is currently in its finalisation stage and will be available shortly.

The tool uses Excel and follows an audit methodology established by CNDCEC. It covers all the aspects of an ISA-compliant audit of a small or medium-sized entity. The tool will automate the performance of certain tasks, complex calculations and data analysis, and will allow the interface (definition/mapping) of files and documentation. Its target users are individual auditors who audit few and less complex clients.

HELP CONNECT DEMAND AND SUPPLY OF TECH EXPERTISE

Some smaller audit firms may lack the necessary in-house tech expertise when faced with a client or a new technology that requires it. When a need for a certain tech expertise arises, PAOs can support these smaller audit firms by enabling their demand to meet with supply in a straightforward way. PAOs contribute to identifying new ways for these audit firms to better collaborate with experts, considering the smaller firms' limited resources.

EXAMPLES

The **IT-Auditor IDW** primarily aims to equip e.g. IT specialists with assurance basics so that they can work in assurance teams. It also serves to demonstrate where assurance practitioners including German public auditors have specific IT skillsets.

In September 2023, **CNCC** launched a partnership with a leading company in connecting freelance consultants with businesses across Europe. This alliance aims to support professional development and enhance access to skills for all professionals. It offers an effective solution for firms of all sizes, including SMPs, to source skills, fulfilling their needs and allowing them to confidently undertake new engagements.

4. ENCOURAGE A MINDSET THAT FOSTERS INNOVATION

The audit profession is inherently risk averse. It naturally seeks to minimise risks, given also the strict regulatory regime and scrutiny it faces. However, with the rapid technological developments, the profession needs to keep evolving to thrive. We need to be bold and open to innovate our ways of working despite some level of uncertainty, rather than adhering to conventional methods to avoid any risks, for example due to concern of supervisors' increased scrutiny of the new ways of auditing. Ultimately, the audit profession needs to strike a balance between risk management and innovation.

PAOs can help set the tone. This requires leading by example, and fostering discussions within their membership, including actively engaging younger tech leaders who can help tackle barriers to the tech transformation such as potential resistance to change. PAOs can also encourage all firms to reengineer their audit methodology in a way that embraces technology. These efforts can be enhanced through coordination with other parties such as policymakers, standard setters and supervisors as outlined below.

EXAMPLES

FAR has explored ways to harness available technologies to innovate its processes and make its services to members more user friendly. The institute has implemented a generative AI model on data in its knowledge and jurisdictional database (FAR Online) to modernise how it collects and shares knowledge. The AI model is built on ChatGPT and allows the database users (FAR's members) to ask questions rather than searching through specific standards and/or cases.

FAR has brought together representatives of both large and smaller audit firms and created a platform called 'Future of audit'. Its aim is to elaborate possible scenarios for the future of audit. The work will be done via various workshops, also with the help of an analyst company and will include interviews with external stakeholders and experts in accounting, cyber security and AI. The results from workshops and interviews will be used to set priorities for the support needed to future-proof the audit profession, considering also the technological changes.

ACCA has published numerous thought leadership publications on the topic of new technologies and their link with auditing:

- Machine learning: more science than fiction introduces machine learning, with particular emphasis on the needs of the profession. The findings inform on how it can be applied, ethical considerations and implications for future skills.
- Divided we fall, distributed we stand: the professional accountant's guide to distributed ledgers and blockchain introduces the concept and relates it to the needs of professional accountants and auditors.
- Audit and technology is supported by research and provides an overview of the various technologies that currently affect or are likely to affect the audit profession in the near future.
- Digital horizons: technology, innovation, and the future of accounting discusses, amongst other matters, the impact of AI on the accountancy, including auditing, landscape while highlighting the crucial role of finance professionals in steering ethical and responsible adoption.

CNCC founded the Prospectives and Innovation Commission in 2019. It is a hub to foster ideas and drive insightful actions. The Commission aims to implement a digitally-oriented innovation strategy, evaluate current professional procedures, and contemplate prospective changes and their repercussions on audit firms and auditors' responsibilities. The Commission explores how the digital shift impacts businesses and their processes and promotes the digitalisation of auditors' operations.

Additionally, it assists the **CNCC** in its efforts, such as through the annual Hackathon events, by developing digital tools and identifying key technological trends. Commission members regularly participate in technology events to deepen their understanding of a rapidly evolving landscape and contribute to promoting the role of the statutory auditor as a catalyst for digital trust via an annual Digital Trust Day.

5. ADVANCE REGULAR AND ONGOING DIALOGUE WITH POLICYMAKERS, STANDARD SETTERS AND SUPERVISORS

ADVOCATE FOR ADEQUATE COVERAGE OF TECHNOLOGY IN THE AUDIT STANDARDS AND REGULATION

Auditing standards and audit regulation must provide an adequate framework for the auditors' work. This will ensure that audit firms have a more homogenous approach to using new technological tools in their work. Clear guidelines, explanations and examples can make it more straightforward for auditors to demonstrate how they applied the tools in the audit process. Subsequently, this will simplify the process of demonstrating the performed audit work's overall compliance. In this way, the standards and regulation can support further innovation in auditing which will ultimately:

- make the work performed more efficient and effective
- contribute to overall enhanced quality thanks also to avoiding manual work prone to human error
- provide better insights to auditors and their clients thanks to a larger amount of data processed
- is fundamental to the audit sector's long-term competitiveness

PAOs play an important role by engaging with the standard setters and policymakers. Advocating for a better and smart coverage of technology in the auditing standards, guidance and regulation can help bring more clarity and understanding amongst the relevant players in the corporate reporting ecosystem, including the auditors, policymakers and audit supervisors, and thus enable further innovation. Accountancy Europe will continue its efforts in this area in supporting PAOs.

ENGAGE WITH SUPERVISORS ON NEW TECHNOLOGIES IN AUDITING

PAOs can help facilitate supervisors' better understanding of the new ways of auditing and tech tools by liaising with the audit supervisors and encouraging audit firms to do so too. Dialogue with supervisors will help supervisors understand changes in the auditing stemming from the use of technology and consider them in their work. It will also clarify mutual expectations, ultimately enabling innovation and thus also contributing to competitiveness and attractiveness of the audit sector.

EXAMPLE

The audit supervisor in the Netherlands, the Dutch Authority for the Financial Markets (**AFM**), offers the Innovation Hub, in conjunction with the prudential regulator and the competition regulator. In this Hub, audit firms and other entities can have a dialogue with the AFM about potential supervisory issues, for instance when developing new or innovative concepts.

In addition, the AFM offers a Regulatory Sandbox to facilitate discussion on whether new tools and technologies contribute to the purpose of regulation, even though they may not fully align with the extant detailed provisions and/or interpretation.*

CONCLUSION

As society and businesses embrace emerging technologies, innovation needs to become the 'DNA' in auditing too. The future of audit and technology will likely continue in the spirit of further convergence of financial audit and IT audit domains.

A future-proof audit profession requires changes in: the students' curriculum, the auditor's professional training and examinations, the way that audits are carried out and the tools that auditors use. PAOs can positively contribute in these areas. In addition, they play an important role in supporting smaller audit firms, promoting the mindset of innovation within the profession and engaging with policymakers, standard setters and supervisors to enable further technological transformation of auditing.

The presented practical examples already demonstrate that the profession is on the right track. Nevertheless, in the fast-changing world of technological progress and the opportunities and challenges that technologies such as AI bring, sustained efforts are needed to ensure that auditing remains agile. This should be a collective endeavour of all the relevant parties, including auditors and PAOs representing them, together with policymakers, standard setters and audit supervisors. Accountancy Europe stands ready to play its part too.

We encourage collaboration and information sharing. Please let us know at news@accountancyeurope.eu about any relevant and innovative initiative of your PAO in the area of audit and technology or if you are interested in finding out more about the initiatives included as examples in this publication.

Note that based on the final report of the Dutch Quartermasters for the future of the accountancy profession, audit firms are currently not making use of the option that the AFM has offered since 2016 to jointly consider how innovations relate to regulation. The reasons for this are unclear at the moment. It may be that many new tools under development are still based on the current requirements and standards and there has therefore not yet been the need to consult with the AFM.

Avenue d'Auderghem 22-28, 1040 Brussels

+32(0)2 893 33 60

www.accountancyeurope.eu

@AccountancyEU

Accountancy Europe

ABOUT ACCOUNTANCY EUROPE

Accountancy Europe unites 50 professional organisations from 35 countries that represent close to **1 million** professional accountants, auditors and advisors. They make numbers work for people. Accountancy Europe translates their daily experience to inform the public policy debate in Europe and beyond.

Accountancy Europe is in the EU Transparency Register (No 4713568401-18).