



HAASOB

HAASOB

ANNUAL REPORT

2019/2020

APRIL 2021

CONTENTS

Introductory remarks	2
Objectives and Organizational Structure	6
Audit market analysis	10
Professional Oversight	12
Inspections	13
Accounting Standardization	14
Disciplinary Procedure	15
HAASOB's other initiatives	16
Haasob's International activities	19
2021 Perspective	22

Introductory remarks by the Executive Committee

HAASOB was faced with the negative conditions that arose from the effects of the pandemic covid-19 on the global economy, affecting HAASOB's daily operation, the meetings of the governance bodies, but also its main pillar, the framework of inspections of audit quality. The challenges for 2021 are important, as the work of statutory auditors will have to be put under the prism of increased professional skepticism and professional judgment due to the high risk and uncertainty.

Dealing with the situation is facilitated by new tools and new technologies that have been developed, especially recently. The change to new business environment models raises financial reporting questions as well as questions about the role and responsibility of the auditor.

At the same time, as of March 2020 and due to the pandemic of covid 19, statutory auditors and audit firms are under constraints, limiting access to their clients. To deal with this, they had to adapt their audit work approach, find solutions for remote audit. The pandemic has led to increased risks of error or fraud, requiring

additional diligence from auditors in assessing risks, accounting estimates and the quality of work performed by experts. A significant aspect of these increased risks arose from the changes that audit firms have made to their internal control systems due to the limitations mentioned above.

The impact of the pandemic on the economy will be apparent for quite some time even after the expected end of the pandemic crisis and will significantly affect HAASOB's activities during this period.

In this context, high quality inspections are more important than ever.

It is imperative that all supervisors continue to act in the post-covid-19 period in a coordinated manner in determining how to use the flexibility provided by their respective rules, in order to achieve greater convergence between Member States and to ensure a level playing field within the single market. An example is the case of IAASB and ESMA, which have introduced a more far-reaching approach to forecasting loan losses through the International Financial Reporting

It is imperative that the supervisory authorities continue to act in the post covid-19 period in a coordinated manner.

Standards (IFRS), as concerns have been raised that the implementation of the expected credit loss - ECL) in accordance with IFRS 9, would automatically lead to a sudden and significant increase in banks' credit loss provisions and this, in turn, would reduce their ability to provide loans.

In addition, banks and other companies are expected to make full use of their discretion and flexibility within the limits of IFRS 9 to mitigate any unwarranted effects of the COVID-19 crisis, but without undermining investor confidence.

As we gradually get out of the tough phase of the pandemic, all «supervisory freedoms» and flexibility will begin to recede and everyone should adapt to the new circumstances.

The role of the oversight authorities is to make this transition in a smooth and gradual manner.

The application of a high level of audit standards and ethics, the continuous evaluation of the effectiveness of their implementation and the adoption of best practices, will be carried out according to our values and principles that are proportional and fair application of all legal provisions, innovation, compliance to best practices, transparency and fairness in all our actions.

The Executive Committee



HAASOB Chairman

Panagiotis Papadeas



HAASOB Deputy Chairman A

Panagiotis Giannopoulos



HAASOB Deputy B

Haralambos Xenos

“

The Hellenic Accounting and Auditing Standards Oversight Board (HAASOB) is the national oversight authority of the accounting and audit profession aiming to establish and supervise the correct and effective implementation of accounting and auditing standards. The HAASOB'S authority results from the relative legislative framework and is oriented to act exclusively in the public interest. The HAASOB is a state authority, which benefits administrative and financial autonomy and is supervised by the Minister of Finance.

HAASOB's goal is to enhance the confidence of the investing public in the operation of the auditing and accounting institution in Greece.

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HAASOB in figures



954
active statutory
auditors
registered in the
Public Register on
31.12.2019



53
active audit
forms
registered in the
Public Register on
31.12.2019



79%
of the PIEs
have been audited
by the 7 largest
audit firms



170
listed
entities
with average capitalisation
of 53,9 billion euros
(2019)



197,8
million euros
euros the total turnover
of the audit firms
on 2019

Objectives and Organizational Structure

Objectives and competence

The Hellenic Accounting and Auditing Standards Oversight Board (HAASOB) is the national supervisory authority of the accounting and audit profession aiming to establish and supervise the correct and effective implementation of accounting and auditing standards.

The HAASOB'S authority results from the relative legislative framework and is oriented to act exclusively in the public interest. The HAASOB is a state authority, which benefits administrative and financial autonomy and is supervised by the Minister of Finance. The HAASOB'S operational expenses do not burden the state budget, and its income resources are contributions paid by the regulated entities. The annual budget and annual reporting of the HAASOB is submitted by its Board of Directors for approval to the Minister of Finance. The HAASOB's aim is to enhance the transparency of the operation of businesses and strengthen investors' trust, to the application of accounting standards and ensure the quality of audit services. The following are the main three areas under the HAASOB's authority:

Audit profession

The HAASOB supervises statutory auditors and audit firms. It is the authority responsible for granting and recalling professional licenses for statutory auditors and audit firms. The HAASOB is responsible for setting the legal framework for granting and maintaining professional license and responsible for the Public Register of statutory auditors and audit firms, which have been granted a professional license. The HAASOB is also responsible to interpret and specify the requirements of the legislation governing the conduct of auditing. Finally, through the Professional Examination Committee, the HAASOB oversees all aspects of the exercise of the audit profession, as professional examinations, practical training and the granting of professional licenses.

Quality of Audits

The HAASOB supervises the quality of statutory audits performed by the statutory auditors and audit firms. For this purpose, quality inspections are carried out on the audits performed by statutory auditors and audit firms. Furthermore, as to the infringements of law and regulatory framework governing the work of statutory auditors and audit firms, the HAASOB has the authority to impose sanctions such as recommendation, reprimand, fining, temporary and permanent recall of professional licenses and deletion from the Public Register of statutory auditors and audit firms.

Accounting and auditing standards and practices

The HAASOB establishes and oversees the implementation of accounting and auditing standards, ensuring compliance of statutory auditors and audit firms with international auditing standards and the Code of Ethics of the International Federation of Accountants (International Federation of Accountants - IFAC).

- The HAASOB, in relation to the adoption of accounting and auditing standards for the Greek territory, operates as an advisor to the Minister Finance.
- Additionally, as the national oversight authority, the HAASOB enters into agreements with other oversight authorities in the spirit of cooperation and the performance of its functions.

HAASOB Governance and staff

The Board of Directors, appointed by the Minister of Finance, consists of the Chairman, two Deputy Chairmen and four other members proposed by the Bank of Greece, the Capital Market Commission, the Hellenic Federation of Enterprises, the Economic Chamber of Greece, one member from each institution.

The Board of Directors of the HAASOB appointed on 22.08.2014 is as follows:

Chairman: **Panagiotis Papadeas**

Deputy Chairman A: **Panagiotis Giannopoulos**

Deputy Chairman B: **Haralambos Xenos**

Members:

Antonios Vlysidis (representative of the Bank of Greece),

Nikolaos Kontaroudis (representative of the Capital Market Commission),

Nikolaos Ereiotis (representative of the Economic Chamber of Greece),

Kostas Sfakakis (representative of the Hellenic Federation of Enterprises).

Executive Committee:

The Executive Committee is responsible for operating the administrative and financial activities of the HAASOB and the general organization and operation of the Board of Directors.

Quality Control Board

The Quality Control Board is the competent body of the HAASOB for the oversight of the audit profession. Its aim is to ensure the quality of audit services provided by statutory auditors and audit firms.

The Quality Control Board's responsibilities are:

- to carry out quality inspections on persons referred to in Law 4449/2017
- to prepare recommendations to the persons referred to in in Law 4449/2017, as a result of quality inspections,

- to conduct investigations in order to ascertain any infringements of the law and the regulatory framework governing the work of auditors including HAASOB's regulatory acts, the valid Code of Ethics, the auditing standards or quality assurance standards either ex officio or following a written complaint,
- to prepare recommendations to the HAASOB's Board of Directors as a result of carrying out quality inspections of the above case,
- to conduct inspections relating to the enforcement of disciplinary sanctions and exercise of supervision over the HAASOB'S Accounting and Auditing Issues, Department when it is conducting the aforementioned inspections,
- to prepare general proposals concerning auditing and quality inspections issues and investigation of disciplinary violations to HAASOB's Board of Directors.
- any other issue that concerns the exercise of quality inspections over the audit work, and the investigation of cases to detect possible disciplinary violations.

The Quality Control Board is a five-member body appointed for three years. Its current members and their substitutes, appointed by the HAASOB's Board of Directors, are the following:

Panagiotis Giannopoulos, HAASOB'S Deputy Chair A, as Chair.

Ioannis Filos

Nikolaos Papadimos

Dimitrios Paraskevopoulos

Aggeliki Samara

Accounting Standards Board

The Accounting Standards Board issues legal opinions on accounting standardization issues and is responsible for the following:

- a) Setting up, reviewing and/or modifying the valid Charts of Accounts, aiming to adapting them to developments in science and practice.
- b) The manner, the time and the procedure of general or upon case mandatory application of International Accounting Standards by economic entities or by categories of economic entities.
- c) The adoption of Directives concerning the implementation of the relevant applicable Charts of Accounts and International Accounting Standards.

The Accounting Standards Board is a five-member body appointed for three years. Its current members, appointed by the HAASOB's Board of Directors, are the following:

Haralambos Xenos, HAASOB'S Deputy Chair B, as Chair.

Eleni Rogdaki-Harami

Haralambos Syrounis

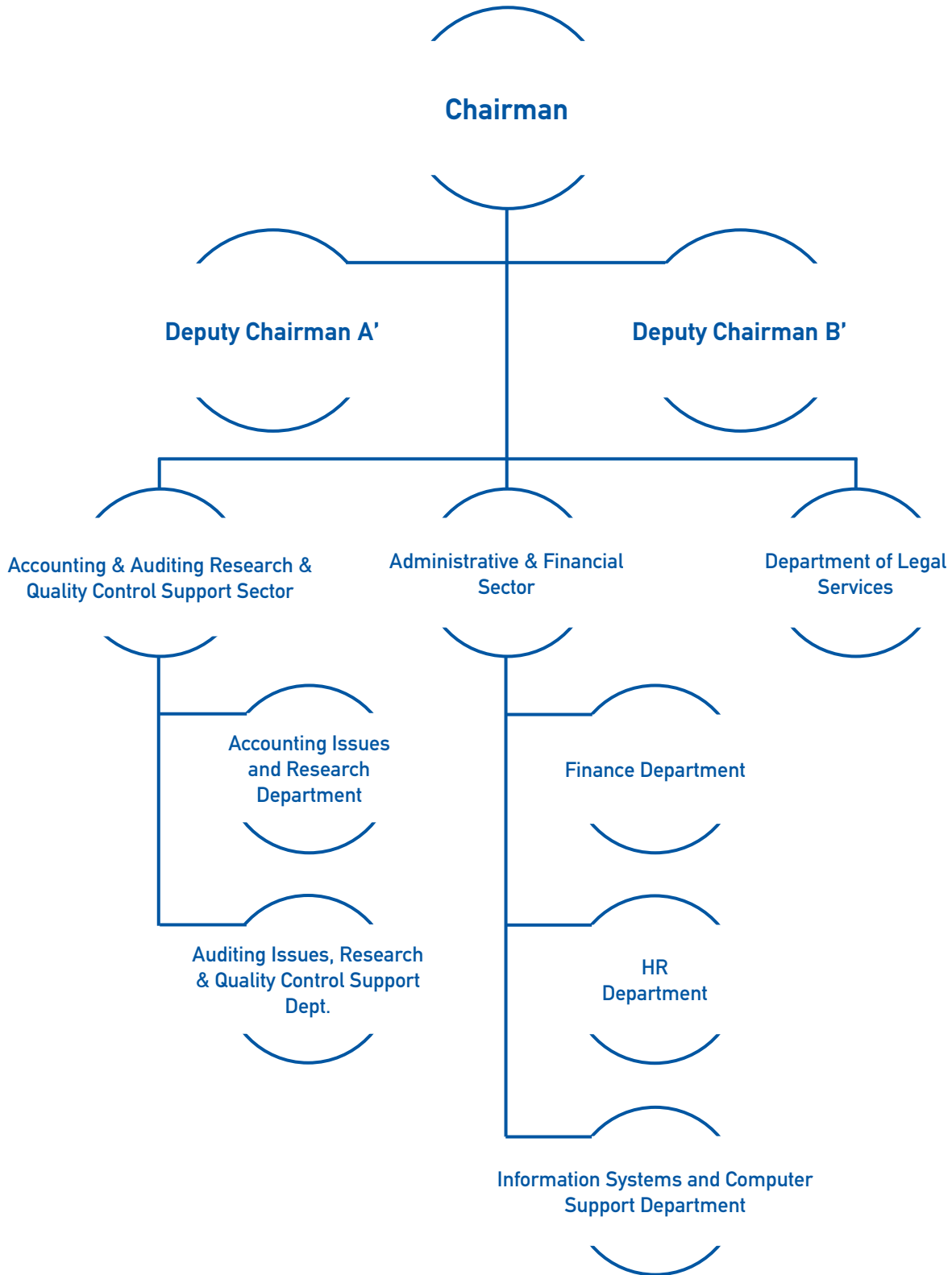
Nikolaos Sgourinakis

Dlonysios Pageorgakopoulos

Disciplinary Board

The HAASOB's Disciplinary Board is the body responsible for ascertaining violations of the law and the regulatory framework governing the work of auditors, including HAASOB's regulatory acts, the valid Code of Ethics, the auditing standards or quality assurance standards, along with the cases of non-compliance with the recommendations made by the HAASOB'S Quality Control Board, as a result of the quality inspections. It consists of the HAASOB'S seven-member Board of Directors along with two non-practitioners assigned by the Professional Body and two members of the State Legal Council, defined by its Plenary Session and the decisions are taken by a simple majority, provided that the conditions of quorum and lawful composition of the Board are met.

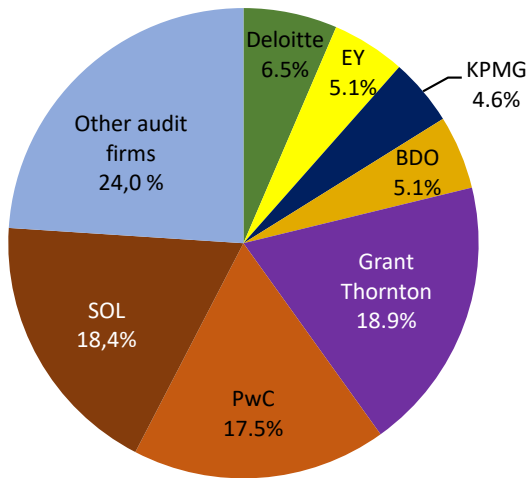
HAASOB Organisational Structure



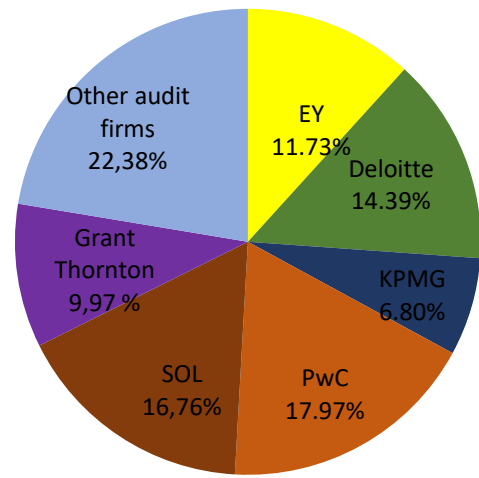
Audit market analysis

Market shares of the largest audit firms in Greece

Market shares of PIEs in 2019 (number)

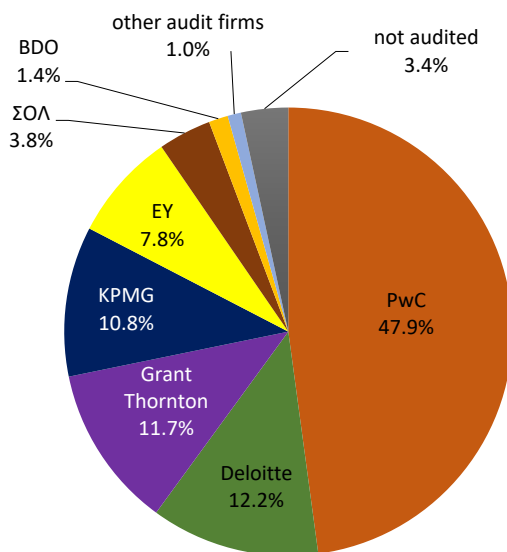


Market Shares 2019 (turnover)

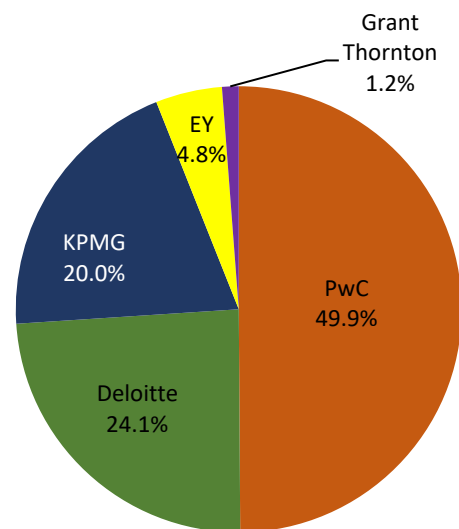


Source: Transparency Reports 2019 Public Interest Entities (Law 4449/2017)

2019 market shares on audits of listed companies (capitalisation)

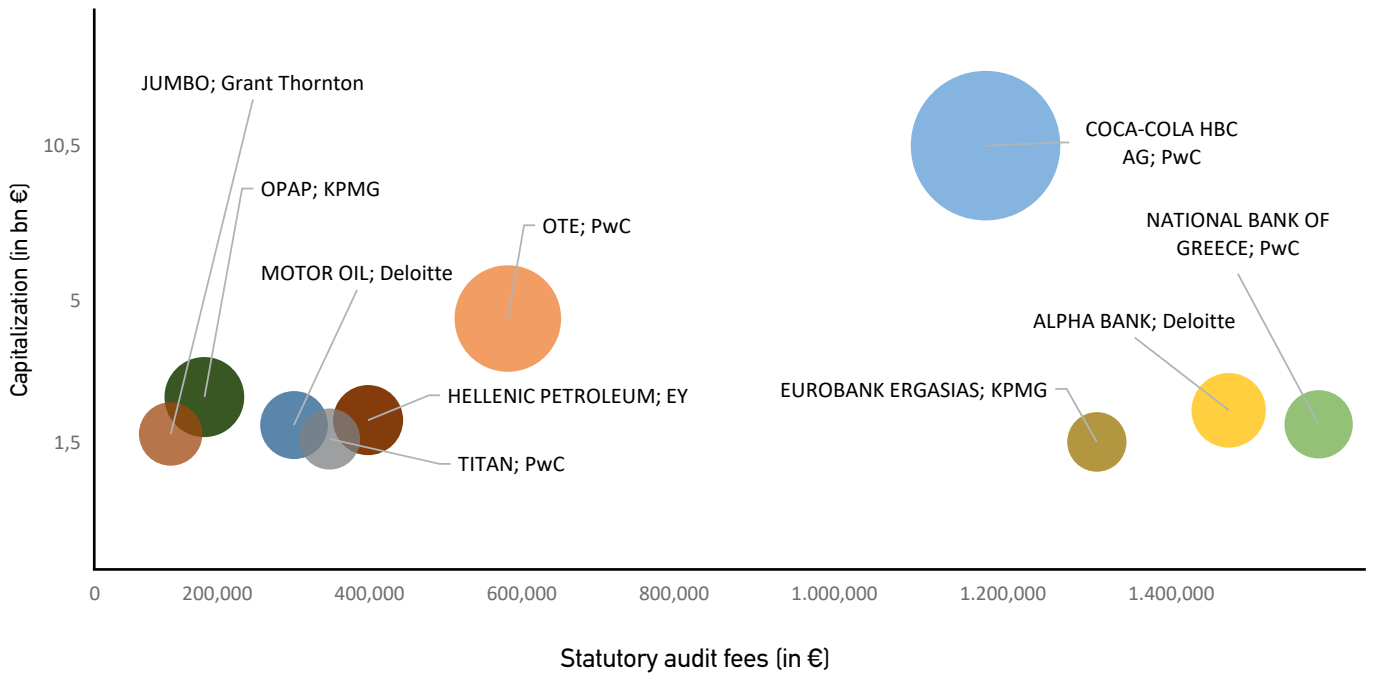


Market shares on audits of the 10 largest companies in capitalisation (statutory audit fees)

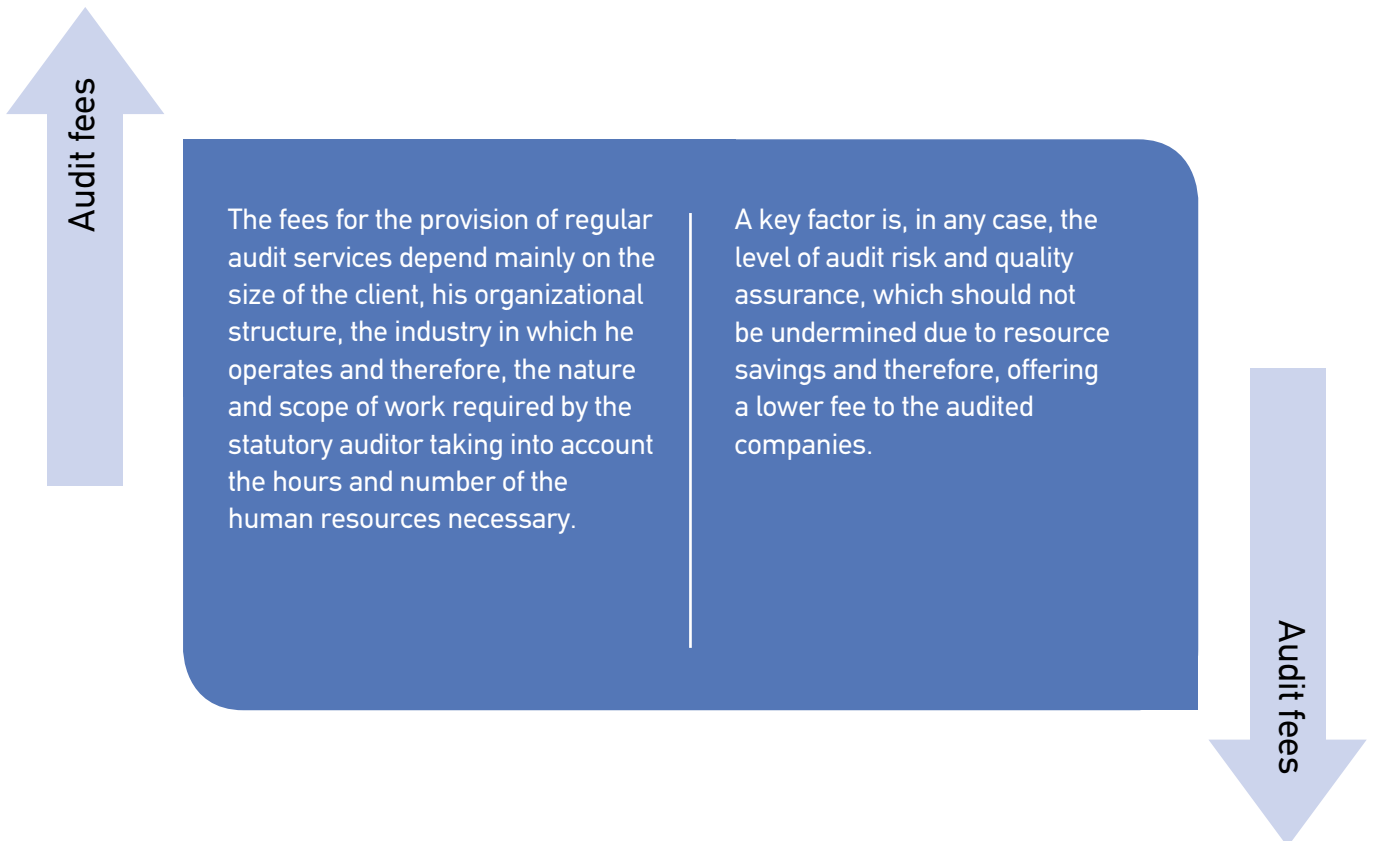


Sources: 2019 data on statutory audits as has been provided by the audit firms, "Average Capitalization of listed companies for 2018" (Hellenic Capital Market Commission).

Statutory audit fees in 2019 by the 10 largest in capitalization companies



Sources: 2019 data on statutory audits as has been provided by the audit firms. "Average Capitalization of listed companies for 2018" (Hellenic Capital Market Commission).



Professional Oversight

Professional Examinations and Exemptions

Defined in HAASOB Regulatory Act

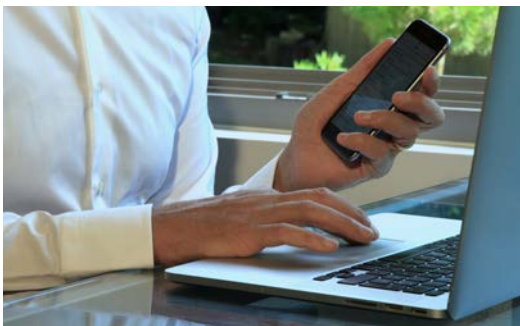
Practical Training

Defined in HAASOB Regulatory Act

Continuous Education

Defined in HAASOB Regulatory Act

Public Register



Statutory auditors and audit firms are registered, in order to practice their profession, in the Public Register kept by the HAASOB

The registration in the Public Register, of Statutory auditors and audit firms is done with a distinct numbering (registration number). The Public Register is kept in electronic form, it is accessed by electronic means and is accessible to the public.

Terms and Conditions for Issuing a License to a Statutory Auditor or Audit Firm

Defined in HAASOB Regulatory Act.

Procedure of Termination / Resignation of statutory auditor or audit firm from a statutory audit

Article 43 of law 4449/2017

HAASOB Announcement

Appointment of a Statutory Auditors or Audit Firms

Based on law 4449/2017 and Regulation (EU) no. 537/2014, the appointment of a Statutory Auditor or Audit Firm for the statutory audit of public interest entities (ODE), is subject to the following:

The key audit partners responsible for carrying out the statutory audit shall cease their participation in the statutory audit of the audited entity no later than five (5) years from the date of their appointment and may not re-participate in the statutory audit of the audited entity before three (3) years have elapsed from this cessation.

For non-public interest entities, key audit partners responsible for carrying out the statutory audit shall cease to participate in the statutory audit of the audited entity no later than five (5) years from the date of their appointment and may not re-participate in the statutory audit of the audited entity before two (2) years have elapsed from this cessation.



Inspections

The HAASOB has structured the framework and the quality inspections program aiming to protect the public interest. This procedure is based on specific criteria that concern both the frequency and the methodology of selecting the audited entities.

As to the frequency of conducting quality inspections, the selection criteria for audit firms and / or statutory auditors as defined by Article 39 of Law 3693/2008 are the following:

At least every three years for audit firms and statutory auditors that perform statutory audits on public interest entities (PIES) and

At least every six years, for audit firms and statutory auditors that do not perform statutory audits on public interest entities (non PIES).

As to the selection criteria of each engagement file, the HAASOB takes the following parameters under consideration:

- 1) The degree of risk concentration for the public interest in an inspected firm. To estimate the concentration of risk the number and /or capitalization of public interest entities that the inspected firm audits is taken into account.
- 2) The degree of risk concentration for the public interest, depending on the market conditions and the entities of public interest that the inspected firm audits.
- 3) The potential of setting the independence of the entity audited at stake because of possible concentration of the income resources of the audited entities to a limited number.
- 4) Critical accounting and auditing issues.
- 5) Violations and findings of the inspections noted that the HAASOB has already performed in the past.
- 6) Recommendations and suggestions to audit firms and statutory auditors after inspections that HAASOB has already performed.
- 7) Allegations and reports that have been submitted to the HAASOB.

- 8) Preliminary investigations ordered by prosecutors and judicial authorities.
- 9) Cases of abnormally low fees, observed from the submitted information in relation to the size of the audited entities.

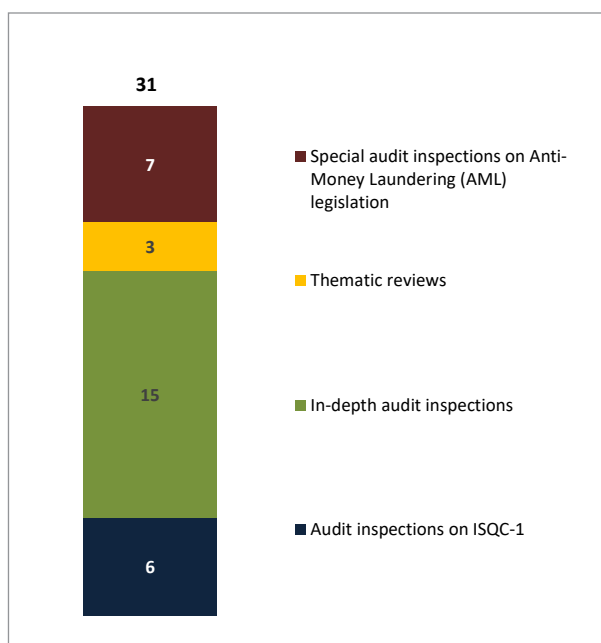
Quality inspections contain:

The assessment of the planning of the internal inspections system that the inspected firm is required to maintain, in accordance with Law 4449/2017 and the International Standard on Quality Control 1 (ISQC-1) and the control of effective compliance.

The evaluation of the audit work of the statutory auditors that the inspected firm undertakes, in accordance with the applicable auditing standards and legislation.

The evaluation of the content of the latest Transparency Report, which the inspected firm has published in connection with the information specified in Law 4449/2017 as regards the minimum content of the Transparency Report.

In addition to the above, the content of inspections can also be to evaluate the adequacy of the measures and procedures, that the statutory auditors and audit firms have adopted on the basis of Anti-Money Laundering, Counter-Terrorist Financing, in accordance with the provisions of the existent legislation and no. 004/2009 Regulatory Act of HAASOB, as applicable.



Accounting Standardization

The Accounting Standards Board is the competent body of the HAASOB to consult on issues of accounting standardization.

During 2019, 135 questions were submitted by entities of the narrow and broader public sector, private companies, accountants, audit firms etc, that were all replied to during the approximately 44 meetings of the Accounting Standards Board.

The answers to the questions are published in the official website of the HAASOB.

The Accounting Standards Board continued its cooperation with European and international authorities and its active participation in international accounting and auditing activities.

During the period 2019-2020, the Accounting Standards Board represented the HAASOB in meetings of the European Financial Reporting Advisory Group (EFRAG).

Disciplinary Procedure

Disciplinary Board

HAASOB's Disciplinary Board is the competent body for the detection of violations of the legislation and the regulatory framework that governs the work of the statutory auditors and audit firms, including the regulatory decisions of the HAASOB, the Code of Ethics, quality assurance standards, as well as cases of non-compliance with the recommendations issued by the Quality Control Council the HAASOB, as a result of quality assurance inspections and the enforcement of sanctions.

It consists of the seven-member Board of Directors of HAASOB, two members of the Legal Council of the State and two non-practitioners who are proposed by the Supervisory Board of the professional Body.

Hearing of Statutory Auditors and Audit Firms

During 2018 and 2019, among other things, the HAASOB's Quality Control Board held hearings with Statutory Auditors and Audit Firms regarding important findings arising from the conduct of quality assurance inspections and either referred the case to the Disciplinary Board, or a compliance recommendation was imposed along with an action plan to the chartered accountant and the auditing firm.

Enforcement

During 2019-2020 the following sanctions were enforced:

Written reprimand

- two statutory auditors

Removal of Professional License

- three statutory auditors
- three audit firms

Pecuniary Fine

- nine statutory auditors
- two audit firms

HAASOB's other initiatives

Transparency reports

In order to enhance the trust in the statutory auditors and audit firms and to create a stable environment for the audit profession, it is necessary to publish annual financial data regarding their activities.

In this context, the transparency reports of the audit firms were reviewed and in cases where errors or omissions were identified, the necessary recommendations and suggestions were made.

Joint Audit between HAASOB and PCAOB

In 2019, the fifth cycle of joint quality controls with the American Supervisory Authority (Public Company Accounting Oversight Board - PCAOB) continued and was completed. The conduct of these joint inspections enhances the confidence of the investing public in the operation of the audit and accounting institution both in Greece and in the USA.

The agreement in force deals with the supervision of audit firms subject to the regulatory provisions of the two supervisory authorities, providing a framework for joint inspections by the two supervisory authorities for the protection of personal data and for the exchange of confidential information in an international environment for the provision of audit services.

Reviews of investment plans by statutory auditors

Ministerial Decisions & HAASOB relative Announcements.

Audit Committees

Survey and Communication with Audit Committees

HAASOB's Board of Directors, in which representatives of the Bank of Greece and the Hellenic Capital Market Commission also participate, decided in 2019 to conduct a survey on the Audit Committees of Public Interest Entities (PIES) by sending a questionnaire, while high-capitalization entities were asked to provide the minutes of their Audit Committees meetings.

The response rate was 69.4% while the questionnaire included six (6) sections regarding the composition and skills of the Audit Committee, the cooperation with the administrative or supervisory body, the independence including the approval of the authorized non-audit services (permitted non-audit services), the process of selecting auditors, and finally the supervision of statutory audit, the supervision of the financial information process as well as the internal control systems.



ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
ΥΠΟΥΡΓΕΙΟ
ΟΙΚΟΝΟΜΙΑΣ ΚΑΙ ΑΝΑΠΤΥΞΗΣ

ΚΕΝΤΡΙΚΗ ΕΝΩΣΗ
ΕΠΙΜΕΛΗΤΗΡΙΩΝ
ΕΛΛΑΔΟΣ



The results are summarized below:

Composition & Skills

96%

At least one member of the Audit Committee had sufficient accounting and / or audit knowledge

- The body/committee members as a whole, have experience relevant to the sector
- The members of the Audit Committee were independent of the audited entity

Interaction with the Management

94%

Gave information on the outcome of the statutory audit

- Explain how the statutory audit contributed to the integrity of the financial reporting
- Explain the role of the audit committee in the statutory audit.

Independence

85%

- Took Future compliance with the permitted non-audit services fee cap of 70% under consideration
- Received Written assessment of the threats and the safeguards to eliminate them.
- The statutory auditor (or the audit firm) of the entity discuss with the audit committee threats to its independence as well as safeguards applied to mitigate those threats independence as well as safeguards applied to mitigate those threats

Independence including the prior approval of permitted non-audit services

36 %

The statutory auditor (or any member of its network) submitted an offer to the entity, its parent and controlled undertakings, for the provision of non-audit services during the reference period.

Selection Process

20 %

- There was a new auditor appointment or reappointment following a tendering process.
- In half of the above cases the Audit Committee took full responsibility by receiving at 3 least offers

Supervision of Statutory Audit

92 %

- Supervised the statutory audit performance
- The auditor presented the additional report to the Audit Committee
- Key issues were discussed

Financial Reporting Process & Internal Quality Control

91 %

- The AC monitored the financial reporting process of the entity
- The AC submitted **recommendations or proposals to ensure the integrity of the financial reporting**
- The AC monitored the effectiveness of internal control and risk management systems

Cooperation with the Ministry of Development and Investments

Ministerial Decisions and HAASOB Announcements.

Delegations of quality assurance inspections (non pies)

HAASOB Regulatory Act

Guidelines on the maximum duration of audit engagements

HAASOB Guidelines

Effects of covid-19 on quality assurance inspections

HAASOB Announcements

Delegations of quality assurance inspections (non pies)

HAASOB Regulatory Act

Memorandum of Understanding between HAASOB and the Hellenic Capital Market Commission

HAASOB Announcement

Event on "Evaluating the role and effectiveness of Audit Committees"

The event was organized by the HAASOB in November 2019, with the distinguished, amongst others, speaker Paul Koster, Director of VEB Advisor (Dutch Shareholders

Association) and President of the European Investors. A discussion panel was also held with Paul Koster, the Deputy Chairman of the HAASOB, the Deputy Chairman of the Hellenic Capital Market Commission and one (1) member of an Audit Committee, as participants.

During the event, the Deputy Chairman of the HAASOB presented the main results of the research conducted by HAASOB concerning the role and the effectiveness the Audit Committees.



Presentation by Paul Koster



Discussion Panel with Paul Koster, Panagiotis Giannopoulos, Nikolaos Kontaroudis & Spyros Lorentziadis

HAASOB's International activities

During the period 2019-2020 HAASOB continued its cooperation with European and international supervisory authorities and its active participation in international events.

The HAASOB participates in the following International and European bodies:

(Committee of the European Auditing Oversight Boards - CEAOB)

CEAOB structure:
Consultative Group

Subgroups

Out of the five CEAOB subgroups the HAASOB actively participates in the International Equivalence and Adequacy, Enforcement and Inspections subgroups.

Colleges of Competent authorities

The CEAOB has created four colleges with the big four audit firms.

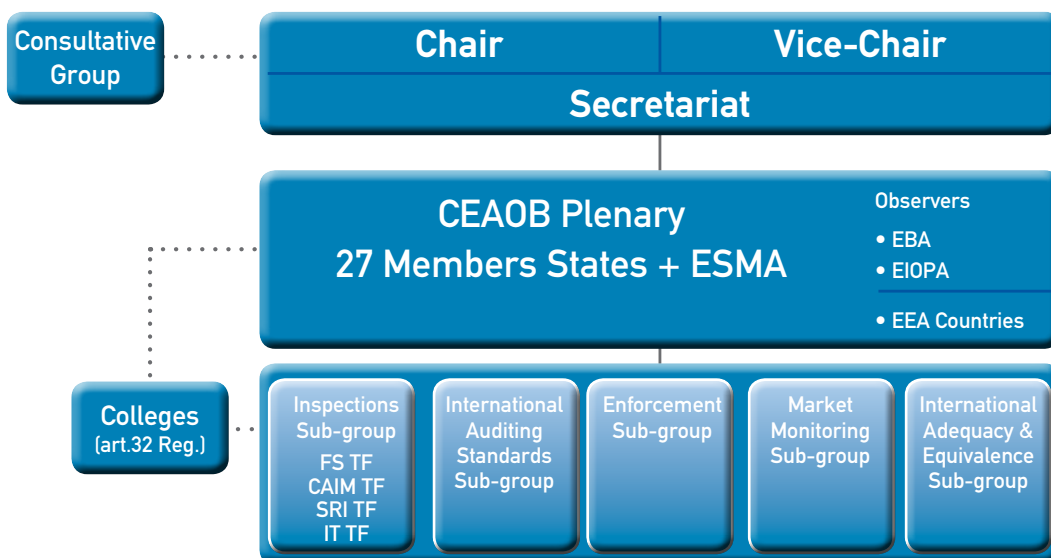
International Forum of Independent Audit Regulators (IFIAR)

Since 2019, Greece has been elected as a member of IFIAR's Board of Directors, for a period of four years, and is represented by Panos Giannopoulos, Deputy Chairman of HAASOB.

ΕΕΦΕΕ (CEAOB)



COMMITTEE OF
EUROPEAN
AUDITING
OVERSIGHT
BODIES



IFIAR WORKING GROUPS

- Enforcement Working Group (EWG)
- Global Audit Quality Working Group (GAQWG)
- Investor and Other Stakeholders Working Group (IOSWG)
- International Cooperation Working Group (ICWG)
- Inspection Workshop Working Group (IWWG)
- Standards Coordination Working Group (SCWG)

European Financial Reporting Advisory Group (EFRAG)

IFRS and IT Inspections Workshop (CEAOB-IFIAR)

In October 2019 in of the Bank of Greece and under the organization of the HAASOB, the IFRS and IT Inspections Workshop of the CEOB and Smaller Regulators Inspectors Task Force was successfully held in collaboration with the Emerging Regulators Group of IFIAR which was attended by representatives from around the world supervisory authorities, members of the working subgroups.

HASSOB's Financial Reporting

HAASOB does not burden the state budget with its operation. We quote below the financial figures for the year 2019.

HAASOB resources

HAASOB's resources come from a contribution of one percent (1%) on the total gross income of the audit firms or joint ventures of audit firms, according to par. 1 of article 8 of Law 3148/2003, as is in force.

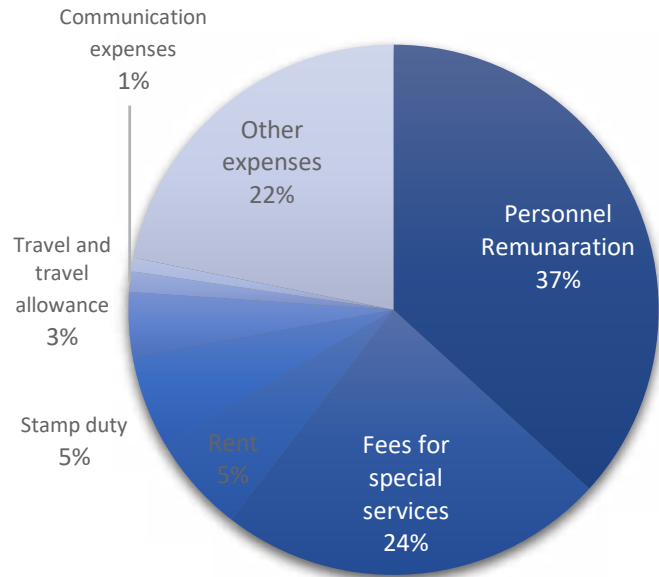
Revenues

The total revenues of the HAASOB for the year 2019, amounted to 2,436,715.94 euros, compared to the amount of 2,405,616.78 euros of the previous year, showing an increase of 31,099.16 euros, which corresponds to a percentage of 1.29%.

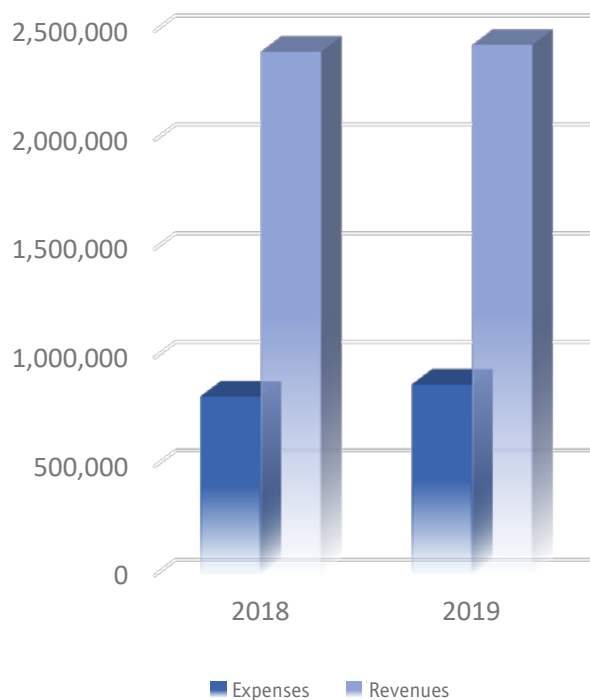
Expenses

The total expenses of the HAASOB for the year 2019, amounted to 875,918.32 euros, compared to the amount of 820,345.22 euros of the previous year, showing an increase of 55,573.10 euros, which corresponds to a percentage 6.77%.

HAASOB Expenses 2019



Revenues and Expenses Comparison 2018-2019 (euros)



2021 Perspective

A series of corporate scandals at both Greek and European level have shaken investors' confidence in financial information and the audit profession. Carrying out quality assurance inspections within our responsibilities based on risk, conducting thematic audits in high risk areas, imposing action plans on audit firms, referring auditors to disciplinary proceedings when judged necessary and our close cooperation with the relevant authorities abroad, are a top priority for the HAASOB.

The cooperation and communication with the corresponding European and international supervisory authorities, but also with the domestic services will be continued and further strengthened with the aim of quality assurance in inspections.

Particular emphasis will be placed on audit work involving public interest entities, focus on thematic audits, and audits to prevent and suppress money laundering. The criteria for conducting audits will include, among others, Audit Quality Indicators (AQIs) and the remuneration of audit firms in providing mandatory audit services.

We will communicate extensively with the audit firms, the professional association and the competent authorities involved, in order to share the issues, they face and to provide the appropriate guidance for the execution of their work.

The HAASOB aims to remain a strong, sustainable and independent supervisory authority, complying with all Union and national legislative requirements on control, accounting and corporate governance.

The main goals of the HAASOB for 2021 are:

- Immediate implementation of EU regulatory standards
- Continuous supervision
- The effective, fair and transparent enforcement of sanctions.





HAASOB

Hellenic Accounting and Auditing Standards Oversight Board

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