

# Auditing and the Needs of Investors

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May 14, 2024

Saba Qamar, PCAOB Investor Advocate

# DISCLAIMER

The views I express are in my official capacity as PCAOB Investor Advocate but are my own and do not necessarily reflect the views of the Board, Board Members, or other members of the staff.



# PCAOB'S MISSION TO PROTECT INVESTORS

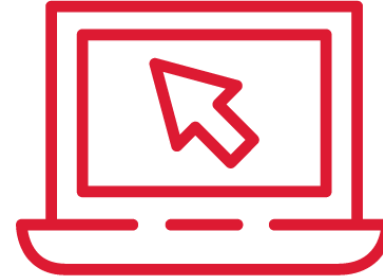
- The PCAOB regulates the audits of public companies and SEC-registered brokers and dealers in order to protect investors and further the public interest in the preparation of informative, accurate, and independent audit reports.



# THE PCAOB'S TOOLS FOR INVESTOR PROTECTION



Set Standards



Register



Inspect



Enforce

# PCAOB OFFICE OF THE INVESTOR ADVOCATE (OIAD)

- OIAD is led by the PCAOB Investor Advocate to ensure that investors' voices are heard at the highest level of the organization.
- OIAD enhances the PCAOB's engagement with investors and investor advocates and helps to incorporate their perspectives into the PCAOB's activities by:
  - Collaborating and coordinating with investors and investor advocates.
  - Elevating the voice of investors at the PCAOB.
  - Supporting the PCAOB Investor Advisory Group (IAG).

**Thank you.**

