



Transparency Report 2022

透明度報告

Committed to driving audit quality

致力提高審計品質

KPMG in Taiwan

kpmg.com/tw

目錄

Contents



序言	03	Introduction and Foreword	04
1. 實踐我們的文化與核心價值	08	1. Living our culture and values	12
2. 運用技術專長與專業知識	16	2. Applying expertise and knowledge	18
3. 擁抱數位科技	20	3. Embracing digital technology	22
4. 培養多元技能的團隊	24	4. Nurturing diverse skilled teams	27
5. 承接客戶與案件	31	5. Associating with the right clients and engagements	32
6. 秉持獨立性與職業道德	34	6. Being independent and ethical	37
7. 評估品質風險	41	7. Assessing risks to quality	42
8. 有效的溝通	43	8. Communicating effectively	44
9. 執行具審計品質之查核工作	45	9. Performing quality engagements	47
10. 監督與修正	50	10. Monitoring and remediation	53
品質管制與獨立性有效聲明	56	Statement of effectiveness of quality controls and independence	57
附錄A - 我們的組織架構與治理單位	58	Appendix A - Our structure and governance	67
附錄B - 公開發行及以上之審計客戶	65	Appendix B - Public held audit client	74
附錄C - 審計與非審計服務資訊	66	Appendix C - Audit and Non-audit service information	75
附錄D - 審計品質指標	76	Appendix D - Audit quality indicators	76
中英文對照索引	78	Index	78

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

序言



回顧2021年，全球經濟依然在COVID-19疫情蔓延的壘罩下，KPMG台灣所的許多重大決策與執行仍深受影響。然而，即使面對如此不可抗力的大自然挑戰，我們持續對公眾提供高品質專業服務的精神從未被撼動。反而是，促使本所迅速調整了過往未有的彈性靈巧且更即時的組織運作與應變能力，能持續專注於最新資訊技術的發展與應用、查核方法與知識的精進、以及跨域專業人才的培育，最終提供客戶滿意的審計成果之目標追求。

面對客戶組織營運不斷高度資訊化的趨勢，KPMG全球總部依據國際審計準則規範，結合豐富資源及多項審計工具開發出全球標準一致的審計數位化平台(KPMG Clara)供全球會員所運用。KPMG台灣所不僅充分應用KPMG Clara，更持續額外投注大量資源於新科技技術，將數位審計應用領域再進階。結合KPMG總部資源及本所資訊化查核技術的開發，讓我們的查核能力不僅能迎合當前數位環境的需求，其動態審計功能更讓審計人員的作業效率及專業知識躍升，同時於查核過程中，隨時有效掌控審計狀況，大幅降低查核失敗的風險。

專業審計人員是我們實踐高品質審計的最重要元素之一，也是事務所最重要的資產。面對審計工作內容越趨複雜，能否擁有適切的人才執行多樣化審計服務，教育訓練是至要關鍵。本所配合KPMG全球人才培育計畫，策略性的招募具有多元觀點和經驗的國內外有志者，儲備多領域的跨國人才庫。藉由國際級水準的系統性培訓計畫所培育出的人才，不僅專業知識能適切於當前審計環境需求，邏輯思維亦具國際觀。除了一般性的課程訓練，我們更精心設計以數據技能為主軸，包括資料科學、資料探勘與分析、軟體開發等主題的課程，精心培育同仁轉型成數位審計員，使我們的數位審計能量與時俱進，持續具備堅強扎實的審計能力以因應數位化新世代。

全球ESG浪潮讓利害關係人對環境與企業相互影響的資訊透明度要求越來越高，並擴大評估企業績效及整體價值的範圍。身為資本市場中專業知識領航者之一，我們對永續領域投入大量資源，深研國際永續準則與查核技術，包括諮詢、輔導及確信等面向，組成多領域專長的確信服務團隊，積極為各界帶來最即時的永續知識與高品質的確信服務。我們全力配合主管機關「公司治理3.0永續發展藍圖」的推行，協助企業揭露可供信賴的永續資訊，共同應變新局。KPMG台灣所的永續實踐，我們邀請您可另行閱讀《[KPMG台灣所2022 ESG績效報告書](#)》以及《[2022 Our Impact Plan](#)》。

品質是KPMG信譽的基石，也是我們所有專業服務的核心。KPMG全球總部依循國際審計及確信準則委員會(IASB)於2019年2月發布的新國際品質管理準則(ISQM 1)，

建立於2022年底正式生效的品質管理系統(SoQM)，發布新品質框架(refreshed Quality Framework)，將品質標準落實於所有審計活動細節中。處於2021年度的過渡期，除了遵循既有的品質管制系統(ISQC 1)，也同步接軌ISQM 1的遵循建置。本所特組成SoQM團隊，每年定期執行品質政策與程序遵循有效性的監督與評估，確保審計品質穩健紮實，並符合KPMG全球審計品質的一致性、專業機構的標準，以及主管機關的規範要求。我們也依據金融監督管理委員會(簡稱金管會)發布的審計品質指標(AQI)架構編製重要資訊，提供給客戶可以獲悉更多有關審計品質績效的成果。

獨立審計是深具公益性的服務，為使外界對事務所之組織運作有更深入的認識，金管會於2021年發布「會計師事務所透明度報告編製原則」，要求事務所應編製並於2023年首次對外公開。據此，KPMG台灣所有別於以往，除了遵循KPMG全球報告編製準則外，同時依循金管會之報告編製原則，首次對外公開以中英雙語呈現的報告，將本所之營運管理、治理架構與監督，以及審計過程與品質維護機制透明揭露，期望未來能廣泛獲得產官學各界對「不斷提升審計品質」之寶貴資訊。

2022年度透明度報告，揭露期間為2021/1/1至2021/12/31。主要內容係呈現此期間我們如何致力不斷維護與改善審計品質。特別是，本年度報告除了上述多項重大突破外，適逢本所在台灣深耕70週年，為社會盡己之力係聚焦於「Trust」與「Growth」，我們更加勉勵自己對審計品質持續精進，實踐「Empower Change」，對資本市場「Inspire Confidence」，竭力求成為「Public Trust」的專業服務組織。



陳俊光
主席



吳麟
執行長

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

Focus on quality to inspire confidence and empower change



序言 Introduction and Foreword

實踐我們的文化
與核心價值
Living our culture
and values

運用技術專長
與專業知識
Applying expertise
and knowledge

擁抱數位科技
Embracing digital
technology

培養多元技能
的團隊
Nurturing diverse
skilled teams

承接客戶與案件
Associating with
the right clients and
engagements

秉持獨立性與職業道德
Being independent
and ethical

評估品質風險
Assessing risks to
quality

有效的溝通
Communicating
effectively

執行具審計品質
之查核工作
Performing quality
engagements

監督與修正
Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

Looking back to 2021, the global economy is still under the monopoly of the COVID-19 outbreak, and many of KPMG in Taiwan's major decisions and executions are still deeply affected. However, even in facing such force majeure challenges of nature, our spirit of continuing to provide high quality professional services to the public has never been shaken. On the contrary, it has forced the Firm to rapidly develop a more immediate and flexible organizational operation and response capability than ever before, and to continue to focus on the development and application of the latest information technology, the refinement of audit methods and knowledge, and the cultivation of cross-disciplinary professionals, with the ultimate goal of providing satisfactory audit results to the clients.

In response to the trend of highly information-based operations of clients' organizations, KPMG Global has developed a global standard audit digital platform (KPMG Clara) based on international auditing standards, combined with rich resources and multiple audit tools for global member firms to use. KPMG in Taiwan not only fully utilizes KPMG Clara, but also continues to invest a lot of additional resources in new technology to further advance the field of digital audit applications. By combining the resources of KPMG Global and the development of the Firm's information-based audit technology, our audit capability not only meets the needs of the current digital environment, but also enhances the auditors' operational efficiency and expertise with its dynamic audit function, while effectively controlling the audit status at any time during the audit process, and significantly reducing the risk of audit failure.

Professional auditors are one of the most important elements of our high quality audit practice and the most important asset of the Firm. With the increasing complexity of our audit work, education and training are the key to having the right people to perform a variety of audit services. In line with KPMG's global talent cultivation

program, the Firm strategically recruits domestic and international aspirants with diverse perspectives and experiences, to build up a multinational talent pool in multiple fields. Systematic training programs at the international level produce individuals whose expertise is relevant to the demands of the current audit environment, and whose logical thinking is international in scope. In addition to the general training courses, we have carefully designed courses that focus on data skills, including data science, data exploration and analysis, and software development, to carefully train our staff to transform into digital auditors, so that our digital auditing energy can keep pace with the times, and continue to have strong and solid auditing capabilities to cope with the new digital generation.

The global ESG wave is increasing stakeholders' demand for transparency of information on the mutual impact between the environment and companies, and expanding the scope of assessing companies' performance and overall value. As one of the leading providers of expertise in the capital market, we have invested heavily in the field of sustainability, and have developed international sustainability standards and auditing techniques, including consulting, coaching and assurance, to form a multi-disciplinary assurance service team that actively brings the most up-to-date sustainability knowledge and high-quality assurance services to all sectors. We are fully committed to supporting the implementation of the "Corporate Governance 3.0 - Sustainable Development Roadmap" to help companies disclose trustworthy sustainability information, and work together to address the new situation. We invite you to read the "[KPMG in Taiwan 2022 ESG Performance Report](#)" and "[2022 Our Impact Plan](#)" separately to learn more about KPMG in Taiwan's sustainability practices.

Quality is the cornerstone of KPMG's reputation and the core of all our professional services. KPMG Global followed



the new International Standards on Quality Management (ISQM 1) issued by the International Auditing and Assurance Standards Board (IAASB) in February 2019 to establish a System of Quality Management (SoQM) effective at the end of 2022, and published a refreshed Quality Framework to embed quality standards in all details of audit activities. In the transition period of 2021, in addition to following the existing International Standard on Quality Control 1 (ISQC 1), we also synchronize with the ISQM 1 compliance establishment. The Firm has formed the SoQM team to regularly monitor and evaluate the effectiveness of quality policy and procedure compliance on an annual basis, to ensure that audit quality is solid and consistent with KPMG's global audit quality, the standards of professional organizations, and the regulatory requirements of competent authorities. We also compile key information based on the Audit Quality Indicator (AQI) framework issued by the Financial Supervisory Commission (FSC) to provide clients with access to more information about audit quality performance results.

Independent auditing is a service of deep public interest. In order to provide the outside world with a better understanding of the firms' organization and operation, the FSC issued the "Principles for Preparation of Transparency Reports by Audit Firms" in 2021, which requires firms to prepare and make public for the first time in 2023. In this regard, KPMG in Taiwan not only follows the KPMG global report compilation standards, but also follows the report compilation principles of the FSC. For the first time, the report is presented in both Chinese and English, revealing our operation management, governance structure and supervision, as well as the audit process and quality maintenance mechanism in a transparent manner, in the hopes that valuable information on "continuous improvement of audit quality" can be widely obtained from industry, government and academia in the future.

The 2022 Annual Transparency Report, which covers the period from January 1, 2021 to December 31, 2021, focuses on how we are working to continuously maintain and improve audit quality during this period. In particular, in addition to the above-mentioned major breakthroughs in this year's report, it is the 70th anniversary of the Firm's efforts to contribute to the society with a focus on "Trust" and "Growth", and we encourage ourselves to continue to refine the quality of our audits, practice "Empower Change", "Inspire Confidence" in the capital market, and strive to become a "Public Trust" professional service organization.



Jeff Chen
Chairman



Lin Wu
CEO

序言
Introduction and Foreword

實踐我們的文化
與核心價值
Living our culture
and values

運用技術專長
與專業知識
Applying expertise
and knowledge

擁抱數位科技
Embracing digital
technology

培養多元技能
的團隊
Nurturing diverse
skilled teams

承接客戶與案件
Associating with
the right clients and
engagements

秉持獨立性與職業道德
Being independent
and ethical

評估品質風險
Assessing risks to
quality

有效的溝通
Communicating
effectively

執行具審計品質
之查核工作
Performing quality
engagements

監督與修正
Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index



核心價值 KPMG Values

對本所而言，我們的核心價值代表本所的信念及所重視的一切情事。核心價值主導我們的日常行事、引導我們的行動與決策，並揭示我們應當如何與他人合作，包括與同仁、客戶、我們提供審計服務的公司，以及所有利害關係人的往來互動。

Our values represent what we believe in, and what's important to us as an organization. They guide our behaviors day-to-day, informing how we act, the decisions we make, and how we work with each other, our clients, companies that we audit, and all our stakeholders.



誠實正直

我們堅持做對的事



追求卓越

我們從不停止學習與進步



抱持勇氣

我們大膽思考，勇於行動



通力合作

我們尊重彼此，
並從彼此的差異汲取力量



抱持使命感、追求更好

做重要的事

Integrity

We do what is right.

Excellence

We never stop learning and improving.

Courage

We think and act boldly.

Together

We respect each other and draw strength from our differences.

For Better

We do what matters.

KPMG的核心價值代表我們長期以來的核心信念。我們在2020年更新了核心價值的文字意涵，使其能更強而有力、簡潔與易於理解，藉以引領我們每位同仁實踐於每天的生活之中。

KPMG's Values express the organization's long-standing core beliefs, and in 2020 the language was updated to make them bolder, simpler and more memorable to help each of us bring them to life every day.

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

審計品質

Audit Quality



序言

Introduction and Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

審計品質是維持公眾信任的基礎，也是我們專業聲譽的關鍵衡量標準。

我們將「審計品質」定義為在健全的品質管制制度內，依循適用的專業準則的要求與精神意涵，俾使能一致地執行審計作業。

所有專業服務都是在公正客觀、獨立、符合職業道德與誠實正直的環境中執行。

Audit Quality is fundamental to maintaining public trust and is the key measure on which our professional reputation stands.

We define “Audit quality” as the outcome when audits are executed consistently, in line with the requirements and intent of applicable professional standards within a strong system of quality controls.

All of our related activities are undertaken in an environment of the utmost level of objectivity, independence, ethics and integrity.

實踐我們的文化 與核心價值



序言

Introduction and
Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

在KPMG，我們¹不僅把事情做對，同時還關注如何進行。核心價值(Values)是我們信念的根本，引導我們的行為與態度始終一致。此價值觀橫跨每個層級及營運的每個國家、司法管轄區和領域，是我們獨特文化的基石。

1.1 培養正確的文化，從董事會與高階主管的治理基調開始

身為全球性組織的會員所之一，我們了解KPMG健全且明確的領導風格對會員所建立治理基調具關鍵影響力。它引領並勾勒出全球會員所必須履行的責任藍圖。

KPMG的全球領導層與區域級及各會員所的領導層共事，在奠定對品質與最高專業準則的承諾方面扮演著重要關鍵角色。在董事會與高階主管的治理基調與理念下，以品質、誠實正直與職業道德為基礎的文化，執行利害關係人與投資人所依賴的審計及其他服務。

董事會與高階主管的治理基調意指我們的領導層展現對品質、職業道德與誠實正直的承諾，並將承諾傳達予客戶、利害關係人及社會大眾，以贏得公眾信任。有效之治理基調主要關鍵要素包括：

文化、核心價值與行為準則：文化、核心價值與行為準則是我們執行專業服務時的核心，也是我們對審計品質承諾的基礎。

聚焦與明確的策略：聚焦與明確的策略讓我們在提供審計專業服務時，所有工作執行層面均滿足審計品質標準。

治理結構：治理結構是我們為建立、管理和監督審計品質所制定的組織框架。

核心價值與行為準則是我們執行專業服務時的理念。隨時在對的時間，用對的方法做對的事。核心價值主導我們的日常行事、引導我們的決策制定，並且塑造我們的性格特質，它是一個具有彈性的文化基礎，隨時以誠實正直的態度面對各種工作上可能遇到的挑戰。因此我們絕不會忽視保護公眾利益的主要責任，此外，透過工作和典範的豎立推動我們向前邁進，同時在全球各地激勵我們的專業服務信念並持續推動變革。

在KPMG，每位同仁都須遵守KPMG全球行為準則，我們每

年執行確認工作，確保所有同仁確實遵循。且每位同仁每年都必須定期接受與行為準則相關的知識訓練，我們致力使同仁能充分了解準則的精神與內容，並為自己的行為負責。

此外，我們也鼓勵每位同仁隨時通報任何可能違法或違反我們的核心價值、政策、法律、法規或專業準則之情事。

為補強此措施，我們建立了明確的溝通管道，讓每位同仁和第三方能夠根據適用的法律或條例，在無須擔心報復可能性的情況下，讓本所對通報事件進行查詢、提出關切、反饋和通知。

本所設有道德與法律遵循通報專線，讓同仁可以向獨立第三方進行通報。當合夥人與同仁對透過一般管道通報非法、不道德或非正當行為感到不安或是認為不切實際或無效時，透過道德專線通報是最佳的途徑。本所設有下列方式供同仁進行通報：

專線電話：02-8758 9742

事務所內部直撥分機號碼：09000

網際網路TW-FM道德與獨立性專用信箱：

[TW-FM Ethics & Independence Dedicated mailbox](#)

透過上述通報管道的通報情事係直接由本所的道德長進行審理。必要時，將指派適當的單位協助調查與解決。所有通報案件都是在法律允許的範圍內，依照盡職調查的需求，以保密及匿名的方式進行。

此外，KPMG全球總部亦設有通報專線。這些通報管道提供KPMG全球員工、客戶及第三方，以保密的方式，隨時可向KPMG全球總部通報KPMG全球總部本身、全球會員所或全球員工所從事的任何活動或所發生的情事。

KPMG全球總部通報專線透過Clear View Connects提供三種通報方式：

- 免付費電話：[toll-free number](#) (24小時隨時通，全年

1. 本報告中，「我們」、「本所」、「事務所」皆指「KPMG台灣所」。

不中斷)

- 網際網路通報系統 www.clearviewconnects.com (公司名稱請輸入「KPMG International」)
- 郵件信箱：
ClearView Connects
P.O. Box 11017
Toronto, Ontario M1E 1N0
Canada

KPMG全球總部明文禁止全球會員所與所有同仁對勇於發聲之人進行報復。任何報復行為將嚴重違反KPMG的行為準則，並會依KPMG紀律政策規範懲處。

1.2 清晰明確的策略著重於品質、一致性、信任與成長

我們的業務

KPMG台灣所是一家提供審計、稅務和顧問諮詢服務的專業服務事務所，服務據點遍及五大城市，截至2021年12月31日止，合夥人共131名，員工人數為2,346名，總計2,477名(2020年：合夥人共129名，員工人數為2,283名，總計2,412名)。

有關我們所提供的審計服務，可進入[官方網站](#)獲得詳細資訊。

有關本所的組織架構及治理單位，請參閱本報告之附錄A。

我們對品質的承諾

本所的经营策略係由決策委員會制定並由執行委員會執行。任何決策行動必考量對品質與信任的承諾，並且配合KPMG全球總部長期策略中的優先事項投入大量投資。

審計品質是維持公眾信任的基礎，是外界衡量我們專業聲譽的關鍵標準。對於本所，審計品質不僅是要表達正確的意見，這些意見亦需具審計品質的水準。審計品質同時亦包含了審計報告背後的審計執行情序、工作履行過程的思維，以及秉持誠實正直的態度與精神。

品質管制制度

治理基調、領導力、以及一套明確的核心價值和行為準則，是建立品質框架不可或缺的要素。然而為有效運作這些要素，需有品質管制制度作為基石，使我們能達到最高專業水準的責任。

KPMG全球總部長期以來持續投注在審計品質，我們亦跟隨其步伐正進行建立完備的審計品質基礎，包括如何管理會員所，以及如何執行審計案件等方面。

KPMG全球總部對審計品質做全球性監督、提升對會員所的支援，以及為查核團隊提供與時俱進的一流查核技術和工具。持續對審計品質進行之投入足見我們對品質管制制度的高度重視。

KPMG全球總部亦對審計品質計畫提供全球一致的資源投資

部署，以增進推動一致的審計方法。

健全完整且標準一致的品質管制制度是提供優質專業服務的關鍵。對此，KPMG全球總部制定了一套標準化的品質管制政策。這些政策彙集於KPMG全球品質與風險管理手冊(GQ&RM Manual)中，供全球會員所與同仁一致遵循。

此外，品質管制制度於近幾年有重大變動與革新。國際審計與確信準則委員會(IAASB)於2020年發布新的國際品質管理準則(ISQM 1)，並訂於2022年12月正式生效。ISQM 1要求KPMG每個會員所應設計、執行和運作品質管理制度，以期產出全球一致的審計品質，且應每年評估制度執行的有效性。為遵循此新準則的實施，KPMG全球總部啟動執行專案，為全球會員所重新設計一致適用之品質管理制度要求。本所亦遵循此國際要求，建立健全的審計品質基礎，強化本所品質管制制度的穩健性與一致性，使我們能確實遵循新的國際品質管理準則。

我們採用新「全球品質框架」因應ISQM 1的遵循要求，藉此呈現KPMG是如何傳遞工作品質的輪廓，以及每位同仁是如何對品質傳遞肩負責任。基於我們對持續監督及修正作業流程的承諾，持續「執行具有品質的案件」是我們的核心理則。

我們執行財務報表查核之專業服務所遵循之「全球品質框架」，符合國際審計與確信準則委員會(IAASB)發布的國際品質管制準則(ISQC 1)，以及國際會計師職業道德準則委員會(IESBA)發佈的國際職業會計師道德準則(包含國際獨立性準則)。

本透明度報告概述KPMG全球總部及本所對維持審計品質的執行方式，對有興趣了解KPMG稅務及顧問服務的利害關係人亦提供有用之資訊。KPMG專業服務之提供結集了稅務及顧問各領域人才組成專業服務團隊，是以我們的品質管制程序和流程都是跨職能的，同時適用於所有KPMG提供的非審計服務。



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

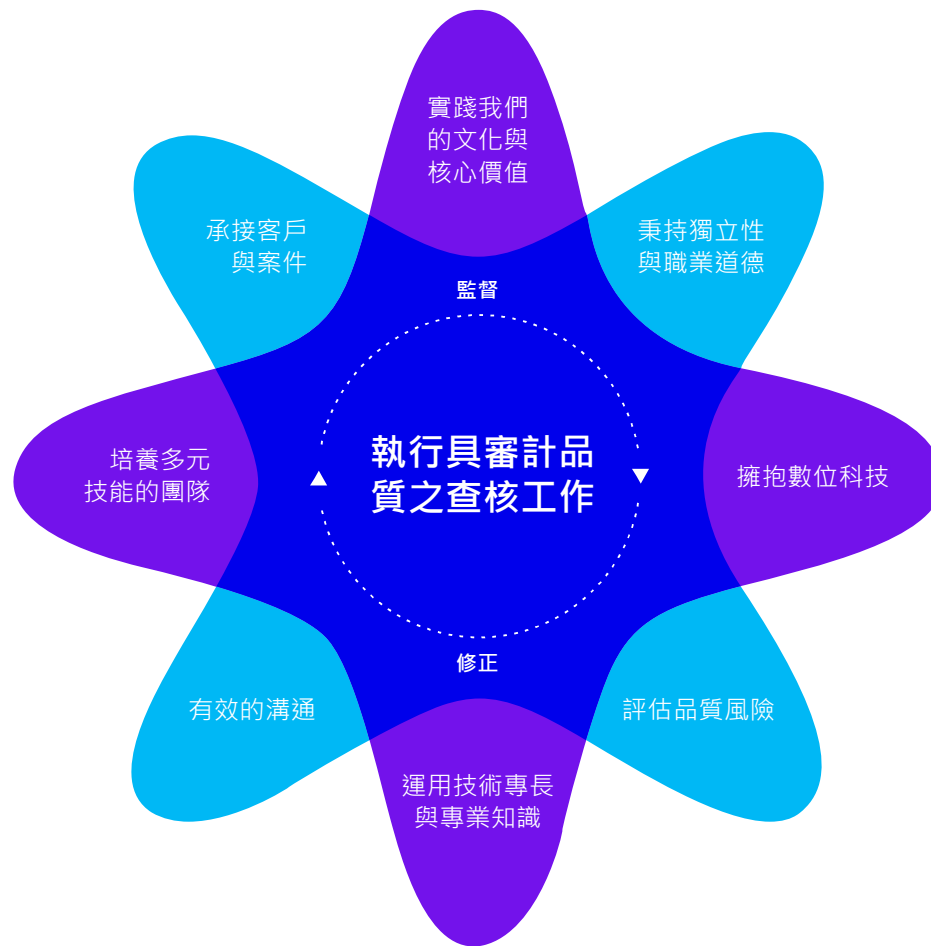
監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index



KPMG品質框架²

1.3 責任、角色及職責的定義，包含領導階層的責任

KPMG台灣所致力於建立優良、具職業道德與誠實正直的企業文化，並積極向客戶、利害關係人及公眾傳達我們對專業服務品質的重視。我們的領導階層對治理理念的基調訂定扮演重要關鍵的角色，並且以身作則，表現出對最高專業卓越標準的堅定承諾，同時透過實際行動倡導和支持各種重大舉措。這些倡導透過書面和影片媒體等管道，向專業團隊與同仁個人互動討論等方式展現。

針對所內特定領導階層人員的績效，我們須向KPMG全球總部的指導小組領導人徵詢意見，並作為對領導階層人員年度績效評估的部分資訊，評估內容包括公眾利益、審計品質和風險管理活動等項目。

在KPMG台灣所，對品質與風險管理具領導責任之部門，主要包括下列：

治理架構

在履行事務所對品質的承諾上，堅強有力且明確的治理架構扮演著關鍵性角色，其對建立、管理和監控審計品質設定了正式框架。決策委員會由主席領導，為本所的主要治理和監管組織。決策委員會主要職責包括制定和監督策略實施和執

行績效、保護並提升KPMG品牌信譽，以及監督事務所的營運管理。

在我們的治理架構中，包含風險管理與品質責任的委員會，主要負責監督事務所所有與風險管理與品質相關的活動。但是，風險管理和品質控管不僅是單一團隊或領導角色的管轄範圍，在本所，是每位同仁的責任。

領導階層對事務所品質的職責

主席和執行長皆對事務所的品質管制制度負有全面性的責任，並使該系統符合國際品質管控標準(ISQC 1)的原則以及本事務所的績效要求。

樹立正確的基調是我們領導團隊的主要職責，他們致力於建立一種以品質、誠實正直與職業道德為基礎的文化，藉由實際行動，透過書面和影片媒體等管道，向專業團隊與同仁個人互動討論等方式展現。如此傳達重點訊息和持續不斷傳達的作為，對於加強我們對審計品質的承諾是非常重要的。

對於審計服務案件的品質把關，乃由案件會計師在每次審計過程中，負責管理和實現品質審計的成果。

在本所，我們成立審計品質管理團隊，和審計部營運長、事務所風控長、部門別及組別風控長們組成的風控團隊，共同



為審計執行提供全面性的支援和監督。在審計部門，由審計部營運長和組別風控長們一起負責制定高品質審計的執行架構，包括期望的審計執行工作態度與行為等。事務所風控長是事務所最重要的職務之一，對全事務所擔負品質控制與風險管理系統整體運作的責任。

風控長

本所風控長負責風險管理及品質管制之相關政策制定與監督作業，並成立風控團隊(此團隊包含事務所層級風控長、部門別及組別風控長)以通力合作方式，管理本所關於風險方面之議題，確保在執行審計過程中所產生的風險管理相關議題均能被有效監管。

藉由審計經驗豐富的合夥人就產業專業知識和審計技術問題提供的諮詢輔導，得以協助查核團隊辨識和管理於審計服務提供過程中可能產生的風險疑慮，對審計品質風險的判辨、優先排序和對應方面發揮諮詢作用。事務所風控長亦持續投入大量時間逐一為查核團隊提供協助，以解決複雜議題，例如：繼續經營和減損等考量對我們出具查核報告的影響。

委員會架構

事務所治理架構以委員會的方式組成。我們成立多個專責委員會以提供足夠的監督與資源來影響審計品質與風險管理，更多關於KPMG台灣所治理架構的詳細資訊，請參閱附錄A。

序言

Introduction and Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

Living our culture and Values

It's not just what we³ do at KPMG that matters: we also pay attention to how we do it. Our Values are our core beliefs, guiding and unifying our actions and behaviors. Shared across every level and in every country, jurisdiction and territory in which we operate, they are the foundation of our unique culture.

1.1 Fostering the right culture, starting with tone at the top

As a member of a global organization, we recognize that strong and clear leadership from KPMG International is critical to set the tone at the top and provides the blueprint for accountability to all KPMG firms.

KPMG global leadership, working with regional and member firm leadership, plays a critical role in establishing our commitment to quality and the highest standards of professional excellence. A culture based on quality, integrity and ethics is essential in an organization that carries out audits and other services on which stakeholders and investors rely.

Tone at the top means that our leadership demonstrates commitment to quality, ethics, and integrity and communicates its commitment to clients, stakeholders, and society at large to earn public trust. There are several critical components to an effective tone at the top including:

Culture, values, and Code of Conduct: the heart of the way we do things to being the foundations of our commitment to audit quality.

Focused and well-articulated strategy: incorporating audit quality at all levels.

Governance structure: setting the formal framework for establishing, managing and monitoring audit quality.

Our Values lie at the heart of the way we do things. To do the right thing, the right way, at the right time. Always. They drive our daily behaviors, guide our decisions,

and shape our character. They form the foundation of a resilient culture ready to meet challenge with integrity, so we never lose sight of our principal responsibility to protect the public interest. And they propel us forward – through our work and the example we set – as we inspire confidence and empower change throughout the world.

Everyone at KPMG is required to comply with the Global Code of Conduct and to confirm their compliance with the Code on an annual basis. Additionally, everyone at KPMG is required to take regular training covering the Code. We are committed to holding ourselves accountable for behaving in a way that is consistent with the Code.

Moreover, everyone at KPMG is required to report any activity that could potentially be illegal or in violation of our Values, KPMG policies, applicable laws, regulations or professional standards.

To safeguard this, we are required to establish, communicate and maintain clearly defined channels to allow KPMG personnel and third parties to make inquiries about, raise concerns in relation to, provide feedback on, and notify, reportable matters, without fear of reprisal, in accordance with applicable law or regulation.

KPMG in Taiwan maintains an Ethics and Compliance Hotline that allows report to be made through an independent third-party provider. Our Firm encourages use of the hotline when KPMG partners and employees feel uncomfortable reporting concerns about possible illegal, unethical, or improper conduct through normal channels or when the normal channels of communication are impractical or perceived as ineffective.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

3. Throughout this document, "We", "us", "our", "Firm" and "our Firm" refers to KPMG in Taiwan of the member firm of KPMG International unless stated otherwise.

We maintain our reporting channels in two ways:

By calling the KPMG in Taiwan ethics hotline, 02 - 8758 9742, or internal extension number, 09000.

By accessing a web-based reporting system at: [TW-FM Ethics & Independence Dedicated mailbox](#)

Reports filed through these channels are directed to KPMG in Taiwan Ethics and Independence Partner for review and, if necessary, assignment of appropriate firm resources for investigation and resolution. Reports are handled confidentially and anonymously to the extent allowable by law and consistent with the needs of a thorough investigation.

In addition, the KPMG International hotline is a mechanism for KPMG partners, employees, clients and other third parties to confidentially report concerns they have relating to certain areas of activity KPMG International itself, activities of KPMG firms or KPMG personnel.

The KPMG International hotline is also operated by Clear View Connects and can report your concerns in three ways:

- By calling a [toll-free number](#) (open 24 hours a day, 7 days a week)
- By accessing a web-based reporting system at [www.clearviewconnects.com](#) (select KPMG International)
- Via mail to the following address:
ClearView Connects
P.O. Box 11017
Toronto, Ontario M1E 1N0
Canada

All KPMG firms and personnel are prohibited from retaliating against individuals who have the courage to speak up in good faith. Retaliation is a serious violation of the Code, and any person who takes retaliatory action will be subject to their firm's disciplinary policy.

1.2 Clearly articulated strategy focused on quality, consistency, trust and growth

Our business

KPMG in Taiwan is a professional services firm that delivers Audit, Tax and Advisory services. We operate in 5 offices across the country and had a total of 2,477 partners and employees (partners 131 and employees 2,346) as of December 31, 2021; 2020 partners and employees: 2,412 (partners 129 and employees 2,283).

Our audit local services are delivered through KPMG in Taiwan. Full details of the services offered by KPMG in Taiwan can be found on our [website](#).

Information about our structure and governance is included in Appendix A of this report.

Our commitment to quality

Our strategy is set by the KPMG in Taiwan Board and Executive Committee (Ex-Com) and demonstrates a commitment to quality and trust. We invest significantly in priorities that form part of a multi-year collective strategy implementation taking place across our entire global network.

Audit quality is fundamental to maintaining public trust and is the key measure on which our professional reputation stands. At KPMG in Taiwan, audit quality is not just about reaching the right opinion, but how that opinion is reached. It is about the processes, thought and integrity behind the auditors' report.

System of quality control

Tone at the top, leadership, and a clear set of Values and conduct are essential to set the framework for quality. However, these are required to be backed up by a system of quality control that holds us accountable to meet the highest professional standards.

KPMG continues to invest significantly in audit quality across the global organization. We are building on our sound audit quality foundations, both in terms of how we manage KPMG firms and how KPMG firms execute audit engagements.

This means ongoing investment in the system of quality management, global monitoring of audit quality, enhanced support, and providing best-in class technology and tools for engagement teams.

KPMG's global audit quality program supports consistent deployment of investments to enhance and drive a common approach.

A robust and consistent system of quality control is essential to delivering quality services. KPMG International has quality control policies that apply to all KPMG firms. These are included in KPMG's Global Quality & Risk Management Manual (GQ&RM Manual), which applies to all KPMG personnel.

A new International Standard on Quality Management (ISQM 1) was approved by the International Auditing and Assurance Standards Board (IAASB) in 2020 and is to be effective from December 2022. ISQM 1 requires each KPMG firm to design, implement and operate a system of quality management to consistently deliver quality audits, and to evaluate the effectiveness of the system on an annual basis. To support the implementation of this new standard, KPMG International initiated a program



序言

Introduction and Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

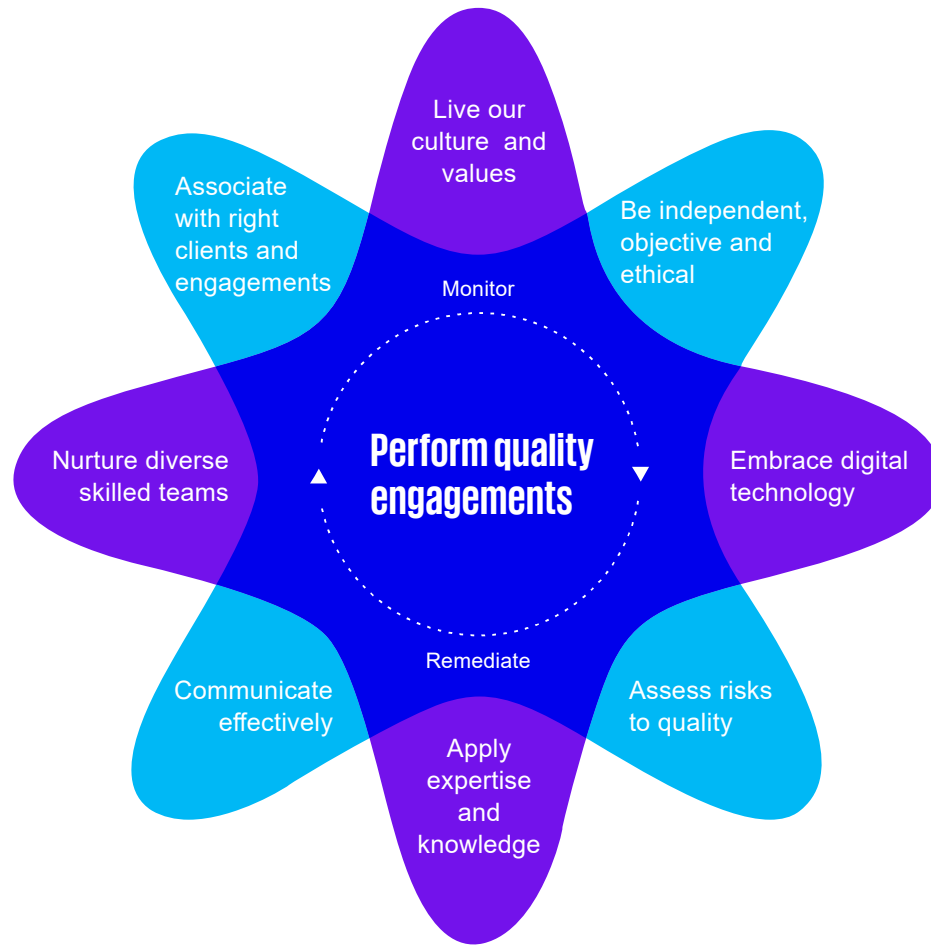
監督與修正

Monitoring and
remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index



The KPMG Quality Framework⁴

to redesign the network-wide requirements for member firms' systems of quality management. Our Firm are also building our sound quality foundations to further strengthen the robustness and consistency of our system of quality controls, enabling our firm's compliance with the new quality management standard (ISQM 1).

As we prepare for ISQM 1, we have adopted a new Global Quality Framework to better outline how we deliver quality at KPMG, and how everyone at KPMG is accountable to its delivery. The principle of "Perform quality engagements" sits at the core along with our commitment to continually monitor and remediate our processes as necessary.

Our Global Quality Framework also meets the requirements of the current International Standards on Quality Control (ISQC 1), issued by the IAASB and the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA), which apply to professional services firms that perform audits of financial statements.

While this Transparency Report summarizes KPMG's approach to audit quality, it may also be useful for stakeholders interested in member firms' Tax and Advisory services, as many KPMG quality control procedures and processes are cross-functional and apply equally to all services offered.

1.3 Defined accountabilities, roles and responsibilities, including for leadership

KPMG in Taiwan committed to building a culture of quality, ethics and integrity, and communicates our focus on quality to clients, stakeholders and society. Our leadership plays a critical role in setting the right tone and leading by example – demonstrating an unwavering commitment to the highest standards of professional excellence and championing and supporting major initiatives through their actions – written and video communications, presentations to teams and one-to-one discussions.

We are required to seek input from the chair of the relevant Global Steering Group on the performance of certain leaders within our firm. Input is sought as

序言
Introduction and Foreword

實踐我們的文化與核心價值
Living our culture and values

運用技術專長與專業知識
Applying expertise and knowledge

擁抱數位科技
Embracing digital technology

培養多元技能的團隊
Nurturing diverse skilled teams

承接客戶與案件
Associating with the right clients and engagements

秉持獨立性與職業道德
Being independent and ethical

評估品質風險
Assessing risks to quality

有效的溝通
Communicating effectively

執行具審計品質之查核工作
Performing quality engagements

監督與修正
Monitoring and remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

part of the annual performance process and is based on an assessment of the leader's performance, which includes matters of public interest, audit quality and risk management activities.

The following individuals have leadership responsibilities for quality and risk management at KPMG in Taiwan.

Governance structure

Strong and clear governance structure is the critical role in implementing our commitment to quality throughout our Firm. It sets the formal framework for establishing, managing and monitoring audit quality. Our board is the principal governance and oversight body of KPMG in Taiwan⁵, led by Chairman. The board's key responsibilities include setting and overseeing strategy implementation and performance, protecting and enhancing the KPMG brand and overseeing the management of our Firm.

The governance structure includes committees that have risk and quality responsibilities to oversee and influence our Firm's quality agenda. Risk management and quality control are not simply the jurisdiction of one group or leadership roles. We view risk management and quality as the responsibility of every one of our people.

Leadership responsibilities for quality within Our Firm

Both Chairman and CEO have overall responsibility for our system of quality control which is in accordance with the principles of International Standard of Quality Control (ISQC 1) and the performance of our Firm.

Setting the right tone is the key responsibility of our senior leadership team who is committed to building a culture based on quality, integrity and ethics, demonstrated through their actions, written documents and video communications, as well as presentations to teams and one-to-one discussions. The focus and consistency of its message is important to reinforce our commitment to audit quality.

On every audit the assigned partner is responsible for the management and achievement of quality outcomes.

In our Firm, the Audit Quality Partners (AQPs) and Head of Audit (HoA), together with Firm Risk Management Partner (RMP) and dedicated group and functional RMPs, provide support and oversight to the performance of audits. Within the audit department, HoA and the group and functional RMPs are responsible for setting the framework for performance of high-quality audits, including expected behaviors. Firm RMP, one of the most senior positions in our Firm, retains the overall operational responsibility for our system of quality control and risk management.

Risk Management Partners

Risk Management Partners (RMPs) are responsible for setting overall professional risk management and quality control policies and monitoring compliance for our Firm. We form function and group RMPs in each audit group, together with Firm RMP, to dedicate, support and oversight risk management matters in order to ensure that risk management is executed thoroughly in the performance of audit.

These highly experienced audit partners consult on industry and audit technical issues, assist in the identification and management of risk to audit service delivery, and management of risk to audit service delivery, and have a consultative role in the identification, prioritization and response to risks to audit quality. Firm RMP also continues to dedicate significant amount of time to one-on-one audit team support for complex issues such as going concern and impairment and their impact on our audit report.

Committee structure

Our Firm consists of numbers of dedicated committees to providing sufficient oversight and resources to influence the audit quality and risk management. Descriptions below are the most relevant groups dedicated to achieving this objective. Further details about Firm's governance bodies are contained in Appendix A.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

5. Refer to Appendix A for details on the Board

運用技術專長 與專業知識



序言

Introduction and Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

我們致力於持續累積我們的技術專長與專業知識。因為，我們知道這是提供高品質審計的基礎元素。

2.1 全球一致的審計方法

我們的審計方法、工具及指引，主要包含下列各項：

- 全球一致並遵循適用之準則，包括：國際審計準則 (ISAs)、公開發行公司會計監督委員會(PCAOB)、美國註冊會計師協會(AICPA)，以及KPMG會員所當地審計準則及監管或法令之要求。
- KPMG審計方法之指引，闡明對現行準則之解釋，使全球審計作業一致地適用及遵循。
- 以風險評估為導向，聚焦於辨認重大不實表達風險及適當之查核因應。
- 提供給全球KPMG審計專業人員運用並要求遵循。
- 即使當地審計準則規定的要求低於ISAs規範，亦必須一體適用KPMG全球一致的審計方法。
- 因應環境、社會及公司治理浪潮興起(ESG企業永續報告)，亦致力聚焦於確信準則之研究並提供企業永續報告確信服務。
- 詳細的確信服務資訊，請參閱[KPMG台灣所官網](#)和[KPMG Global官網](#)。

KPMG審計方法建立於KPMG審計手冊及KPMG審計執行指引中，包括KPMG對如何應用ISAs的解釋與說明。我們相信透過這些手冊及指引能夠提升審計品質。此方法論強調執行查核程序時應運用適當的專業上的懷疑，並遵循相關職業道德規範，包含獨立性要求。

不間斷地持續優化審計方法、指引及工具得以確保在執行審計工作時所運用的這些資源是即時地遵循最新準則、及時因應新產生的重要審計議題，以及內、外部對審計品質之要求。KPMG因應COVID-19疫情之相關措施即為一項審計優化之範例，相關內容請詳「COVID-19疫情下之相關審計因應」段落說明。

除了KPMG全球總部的規範，會員所亦會增加符合當地規範的規定及(或)指引至相關手冊及指引，以符合當地法規及監

管要求。

2.2 豐富的專業資源及創新的審計工具

專業知識服務組

專業知識服務組(DPP)包含知識管理組(KC)及審計訓練協調小組(ATCU)。KC為專業知識研究單位，主要負責專業知識與審計工具之研究，並與準則制定及監管機構溝通協調，提供審計部門同仁有關會計、審計及證管法令之指引及支援。ATCU則為主要負責規劃、執行及控管專業訓練課程的單位。

DPP由合夥人及資深審計同仁組成。這些同仁對會計及審計準則具備深度了解及多年研究經驗，在專業技術及事務上擔任領導角色，是事務所專業知識的領頭羊。

而事務所亦有部分合夥人於專業準則制定機構中擔任重要職務，參與會計及審計相關議題之討論。

審計工具工作小組

KPMG Clara workflow(KCw)工作小組成立於2020年，並於2021年擴大編制，由32位會計師及95位審計經理組成，聚焦於七大項目，包含風險評估、內控查核程序、證實查核程序、抽樣、估計、集團查核及案件設定。工作小組職責為提供審計工具參考資料，例如：操作影片、流程圖及底稿範例等，同時提供必要審計訓練予所有審計部門同仁。

本所預計自2022年起，所有的審計案件都將採用KCw審計工具，並指派KCw推行之合夥人負責主導KCw審計工具全面導入作業，協調及整合跨部門合作項目。相關偕同參與的部門或小組，包含審計訓練協調小組、資訊部門、數位審計小組及審計品質管控小組等。

我們的嵌入式網絡

我們在營運總部、分所辦公室，以及每個審計組別之間使用嵌入式網絡，藉以隨時維持我們對審計品質的關注。



審計品質會計師 (AQPs)

審計品質會計師(AQPs)負責支援並傳達相關審計準則的詮釋以及台灣倡導對提升審計品質之指示與資訊予審計團隊，藉之找出改善機會，並領導各部門之審計品質經理(AQMs)。

審計品質經理 (AQMs)

審計品質經理(AQMs)協助推行經理人平台所布達之各項議題，傳達新審計方法的指引和關鍵審計品質的信息，並投入倡導審計品質的發展。

透過審計品質委員會(由審計部門營運長、風控長、專業知識長、每個審計部門分組的審計品質會計師所組成)和經理管理平台(由審計品質領導會計師、專業知識部門、品質與風險管理部門和審計部門經理所組成)的會議與審計部門會計師和經理人員溝通。

參與此委員會或平台的會計師與經理人員皆為溝通管道中的角色，負責將事務所政策傳達給各自的審計小組。

第二道防線(2LoD)複核人員

2LoD複核人員被指派至選定的案件，在案件團隊之審計過程中，提供直接即時支援和指導，包括風險評估、規劃階段的審計方法以及執行期末外勤查核工作的程序。所有2LoD複核人員均由我們的審計品質會計師(AQP)或具有特定行業經驗的會計師來擔任。這些複核人員必須複核包括會計分錄測試、需強制複核的關鍵科目(如收入)以及涉及重大估計的項目等。2LoD的目標是提高審計品質，以支持特定案件團隊在表示審計意見之前，可根據相關的準則評估其審計工作。此外，調整審計品質工作小組亦透過複核採取的行動，監控2LoD之執行情況和成效。

KPMG專家資源

在某些特定情況下，專家參與查核是必要的。會計師及審計案件經理須依案件風險及其審計資料及計算之複雜度予以判斷是否需有專家參與。此外，我們每年皆提供審計相關課程予KPMG專家，確保KPMG專家皆具備與查核攸關的審計知識與觀念。實務上多數運用到的KPMG內部專家參與的領域，包括資訊科技、評價、稅務及精算等。

我們亦有KPMG抽樣專家，這些專家皆經過專門培訓，如此得以協助審計團隊進行複雜的抽樣作業並增進審計團隊的抽樣技術能力。

COVID-19疫情下之相關審計因應

自COVID-19疫情爆發以來，KPMG全球總部發布了許多因應疫情的審計指引並建置財務報導資源專區([financial reporting resource center](#))，讓KPMG全球會員所對COVID-19相關之會計、財務報表及其他審計相關議題有充足的資源可運用。隨著疫情造成商業環境之高度不確定性及市場波動，企業對於繼續經營、資產減損及評價議題需謹慎判斷。而作為審計人員，我們對於企業的判斷更需審慎評估其判斷的適當性。

此外，KPMG亦發布採行遠端查核工作的具體指引，其中包含如何與管理階層溝通，以及查核程序的設計與執行。

這些指引結合國際及會員所當地會計、審計、品質、職業道德準則及其他相關法律及監管要求。隨著COVID-19疫情的推移，我們亦持續投入資源以因應所辨識出的重要審計、會計及財務報導議題。

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

Applying expertise and knowledge



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

We are committed to continue to build on our technical expertise and knowledge recognizing its fundamental role in delivering quality audits.

2.1 Bringing consistency through our methodology

Our audit methodology, tools and guidance are:

- Globally consistent and fully compliant with the applicable standards, including International Standards, including International Standard on Auditing (ISA), Public Company Accounting Oversight Board (PCAOB) and the American Institute of CPAs (AICPA) and are supplemented to comply with local auditing standards and regulatory or statutory requirements by KPMG firms
- Inclusive of KPMG methodology interpretations that drive consistency in areas where the applicable standards are not prescriptive in the approach to be followed
- Centered on identifying risk, focusing on risks of material misstatements and the necessary audit response
- Made available to all KPMG audit professionals and required to be used, where necessary
- Applied even where local auditing standards may be less demanding than the ISAs
- Focused on the international assurance methodology and the alignment of assurance products in response to growth of Environmental, Social and Governance (ESG reporting)(Full details of the services offered by KPMG in Taiwan can be found on our [website](#) and Global [website](#)).

The KPMG audit methodology is set out in the KPMG Audit Manual (for use with eAudit) and the KPMG Audit Execution Guide (for use with the KPMG Clara workflow) and includes KPMG interpretation of how to apply ISAs, which we believe enhance audit quality. The methodology emphasizes applying appropriate professional skepticism in the execution of audit procedures and requires compliance with relevant ethical requirements, including independence.

Enhancements to the audit methodology, guidance and tools are made regularly to maintain compliance with

standards and address emerging auditing areas of focus and audit quality results (internal and external). KPMG's responses to challenges arising from COVID-19 health protection measures as discussed on the next page are examples of enhancements.

KPMG firms may add local requirements and/or guidance to the KPMG Audit Manual and the KPMG Audit Execution Guide to comply with additional local professional, legal, regulatory requirements.

2.2 Deep technical expertise and knowledge

Department of Professional Practice

The Department of Professional Practice (DPP) consists of Knowledge Center (KC) and Audit Training Coordinating Unit (ATCU). KC is the center of technical excellence responsible for conducting technical research, interacting with local and global professional standard-setters and regulators, as well as providing technical accounting and auditing guidance and support to our people in the field. It consists of for main work streams: Audit, Accounting, Tax Audit and Regulatory support. On the other hand, ATCU is responsible for planning, proceeding and monitoring of training program of audit professionals.

DPP is manned by partners and senior staff primarily from the audit group. They are our technical experts, with deep understanding of Taiwan standards on accounting and auditing regulations. They take leadership positions on technical matters and are our Firm's authority on audit matters.

Several of our partners also hold key positions with standard-setters, professional bodies and other stakeholders. They take a non-partisan and collaborative approach to improving the industry standards.

KPMG Clara workflow Deployment Group

The KPMG Clara workflow (KCw) taskforce was established in 2020, and expanded in 2021, which comprised of 32 audit partners and 95 audit managers, focusing on seven categories, namely risk assessment, walkthrough and control response, substantive response, information and

sampling, estimate and group audit and engagement setup. The taskforce delivers the flowcharts and estimate templates, and trains all audit professional on the new methodology and flowcharts.

We expect all of the engagements to be audited will migrate to KCw in 2022; hence, KCw implementation partners have been assigned to direct the deployment plan and coordinate with the different departments, such as the training department, IT department, D&A teams and audit quality monitoring department, until full deployment in 2022 has been achieved.

Our embedded networks

KPMG uses embedded networks within each of the audit groups and offices to maintain our focus on audit quality.

Audit Quality Partners

Audit Quality Partners (AQPs) are responsible for supporting and disseminating guidance and information to audit teams relating to our interpretations of auditing standards and national initiatives to enhance quality, identifying improvement opportunities and leading our Audit Quality Managers (AQMs).

Audit Quality Managers

Audit Quality Managers (AQMs) facilitate local workshops on topical matters, communicate new methodology guidance and key audit quality messages and provide input into the development of audit quality initiatives.

Communication with audit partners and manager included meetings with Audit Quality Committee (comprised of HoA, Firm RMP, Head of DPP, and AQPs from each audit group) and Manager Management) platform (comprised of Audit Quality Lead Partner, DPP, QRM, and Audit Quality managers).

Participating partners and managers in this committee/ platform act as communication channels responsible for cascading Firm policies to their respective audit groups.

Second Line of Defense (2LoD) Reviewers

2LoD reviewers are assigned to provide direct real-time support and coaching to those selected engagement teams throughout their audit processes including risk assessment, audit approaches during planning stage, and execution of procedures in the year-end fieldwork. All 2LoD reviewers are appointed by our Audit Quality Partners (AQPs) or partners with specific industry experience. These reviewers are required to review journal entries testing, some mandatory key focused areas such as revenue, and areas involving significant estimate. The goal of 2LoD is to improve audit quality and support those specific teams to assess their audit work against relevant professional standards before that audit opinions are issued. In addition, AQ Task Force has monitored the use and effectiveness of the actions taken through review.

Access to specialist networks

In certain situations, specialist involvement is mandated. In other cases, the audit partner and manager determine whether to use a specialist by considering the risks for the

engagement, alongside the nature and complexity of the information, data, or calculations to be audited. We provide additional learning on audit concepts to our specialists annually. Our most frequently used in-house specialist capabilities are in the areas of information technology, valuations, tax, and actuarial.

Sampling specialists are specifically trained to support audit teams with their complex sampling queries and facilitate training of engagement teams in the use of sampling techniques.

Audit quality during the COVID-19 pandemic

Since the start of the COVID-19 pandemic, KPMG International has issued extensive guidance and maintained it on online [financial reporting resource center](#) to assist member firms in addressing the various accounting, financial reporting and audit related matters arising from the impacts of the COVID-19 pandemic. Issues including going concern, asset impairments and valuations will require careful judgement as organizations deal with a high degree of uncertainty and market volatility. Our role as auditors is to evaluate their judgements.

Additionally, KPMG International and KPMG in Taiwan has issued specific guidance for remote-working environments which covers how teams work together communications with management and the design and performance of audit procedures.

Our standards incorporate the relevant international and local requirements of accounting, auditing, quality, ethical and professional standards, and other relevant laws and regulation. We dedicate significant resources continually updated throughout the pandemic as other significant auditing, accounting and reporting issues have been identified.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

通用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

擁抱數位科技



在KPMG，我們致力於不斷的創新、服務社會大眾和創造價值。透過領先技術的運用，我們正在改變專業同仁和客戶對審計工作的體驗。運用大數據以及長年累積的專業見解與知識庫，讓我們可以更專注於處理重要的問題，進而提升審計品質。

3.1 建立標準化及更具效率之審計流程

我們深刻知曉，為逐步提升審計品質，必須不斷地發展和開發新的技術解決方案才能與時俱進。

正因如此，KPMG開始重新構思自身的審計平台、工作流程及方法，藉以提升審計工作一致性及提供審計團隊更詳盡的審計指引，同時讓我們的系統運用能符合未來新科技的發展潮流與趨勢，例如：機器人自動化流程。

在當前數位科技環境潮流中，KPMG Clara workflow審計工具的導入及審計方法的更新與應用是KPMG審計創新化、數位化轉型的重要里程碑。科技化工具的應用足以彰顯KPMG對於審計品質、一致性及創新的承諾所履行的具體重大投資行動。

3.2 KPMG Clara

KPMG Clara是我們結合多項科技技術，具備強大功能的審計工具，使全球審計工作得以一致性的方法執行。作為一個整合全球資源、線上學習及資料探勘等功能並具可擴縮性的平台，KPMG Clara透過數位化的工作流程和數位工具的應用(包括計量科學、審計自動化能力和數據可視化等)充分實現優化審計方法的目標。

數位審計開發至今，已逐步整合至KPMG全球會員所所執行之審計工作及與客戶的互動之中，並且能確保維持一定之審計品質。而關於數位審計的發展、評估、測試、導入及支援，相關政策及指引，亦同步陸續建立並制定適當的作業程序及監控管理。

KPMG Clara協助審計團隊著重於了解企業之營運流程及模式，無論是執行風險評估、複雜銷售循環交易順查，或簡單地將帳戶相加等，均有充足的資源佐助審計工作。透過KPMG Clara，KPMG全球總部以一致的方式提供新功能的基礎科技技術予KPMG全球會員所的目標得以實現，亦讓KPMG審計專業人員體驗審計工作流程數位化的科技成果。

KPMG於2020年開始啟動全球逐步導入KPMG Clara審計工具，並計畫於2022年底全面導入完成。

KPMG Clara審計工具能引導審計團隊，依照審計準則之邏輯順序執行相關查核程序，以清晰可見的資訊、直覺式或卡

片式呈現頁面化及內建指引之資料庫，導入專案管理功能等。此外，審計工作流程及審計方法具有可擴縮性功能，可按照查核案件之規模及複雜度進行調整。KPMG Clara審計工具大幅提升KPMG審計專業人員的工作效率與審計品質，以及全球審計服務一致性。

此外，再加上透過資料探勘技術與案件的資料參數追蹤功能設定，KPMG Clara審計工具同時有助於加強監控審計案件執行狀況。

除了持續強化KPMG Clara審計工具及更重視資訊安全需求外，我們將同時整合更多相關資源以開發更多數位化審計流程的功能供審計工作運用。

客戶資訊保密、資訊安全與資料隱私

本所建立多種機制與管道，包括於KPMG全球行為準則中制定規範，向同仁傳達客戶資訊保密的重要性。

我們訂定有關資訊安全、保密、個人資料與資料隱私等方面之文件保管政策。同時，根據國際會計師職業道德準則委員會(IESBA)要求，以及其他適用的法律、法規與專業準則等訂定查核案件工作底稿與其它相關資訊紀錄之文件保管政策與保管期限。

此外，我們每年提供KPMG全所同仁有關保密、資訊保護與資料隱私等方面之訓練，持續傳達此方面最新的知識發展與法令規範。

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

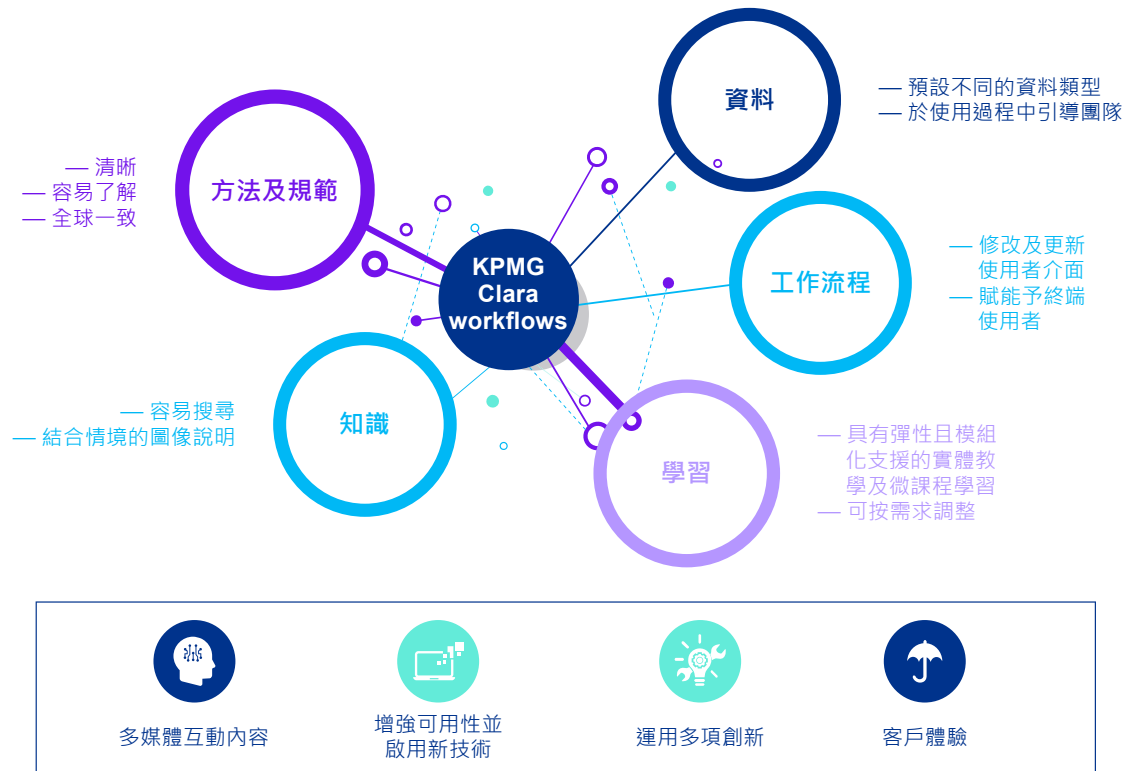
監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

Embracing digital technology

At KPMG, we are committed to serving the public interest and create value through continuous innovation. By leveraging leading technologies, we are transforming the audit experience for our-professionals and our clients – enabling us to provide an even higher quality audit by increasing our ability to focus on the issues that matter through the data and insights it provides.

3.1 Intelligent, standards-driven audit workflow

We recognize that to deliver quality audits, we need to continually evolve and develop our technology solutions to keep pace with today's world.

That is why KPMG embarked on a process of reimagining our audit platform, workflow and methodology to provide enhanced consistency and support to our audit engagement teams, deliver detailed insights to the audit, and future-proof our systems for the expected continued development of new technologies such as robotic process automation, machine learning and cognitive technologies.

The release of the KPMG Clara workflow and revised audit methodology is an important milestone in KPMG's journey to innovate, digitalize and transform the audit. It is a significant investment that underlines our commitment to audit quality, consistency and innovation.

3.2 KPMG Clara

KPMG Clara

KPMG Clara is our smart and intuitive technology platform that is driving globally consistent audit execution. As a fully integrated, scalable platform, it enables the enhanced audit methodology through a data-enabled workflow and advances capabilities that leverage data science, audit automation and data visualization.

The digital audit is increasingly integral to how KPMG member firms perform quality audit and interact with clients. Policies and guidance are in place to establish and maintain appropriate processes and controls regarding

the development, evaluation and testing, deployment and support of technology in our audits.

KPMG Clara is helping auditors see meaningful patterns across a business, whether conducting risk assessment, tracing transactions through a complex revenue process, or simply adding up the accounts. It delivers this by being the base technology delivering new capabilities in a globally consistent way, enabling the audit workflows and a fully digital experience for our audit professionals.

We are replacing eAudit with a new workflow and revised audit methodology embedded into the KPMG Clara smart audit platform. Phased full deployment of KPMG Clara workflow commenced globally in 2020 with planned completion of full global transition for the 2022 year-end audits.

The KPMG Clara workflow guides audit teams through a series of steps in a logical sequence aligned to the applicable auditing standards with a clear display of information, visuals, and guidance available, and with embedded advanced digital audit and project management capabilities. The workflow and revised audit methodology are scalable, adjusting the requirements to the size and complexity of the audit engagement. KPMG Clara workflow significantly enhances the execution of an audit by KPMG professionals and clearly drives audit quality and global consistency.

Through the use of data mining and tracking of relevant engagement level data indicators, the KPMG Clara workflow will also facilitate monitoring of audit execution at the engagement level.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

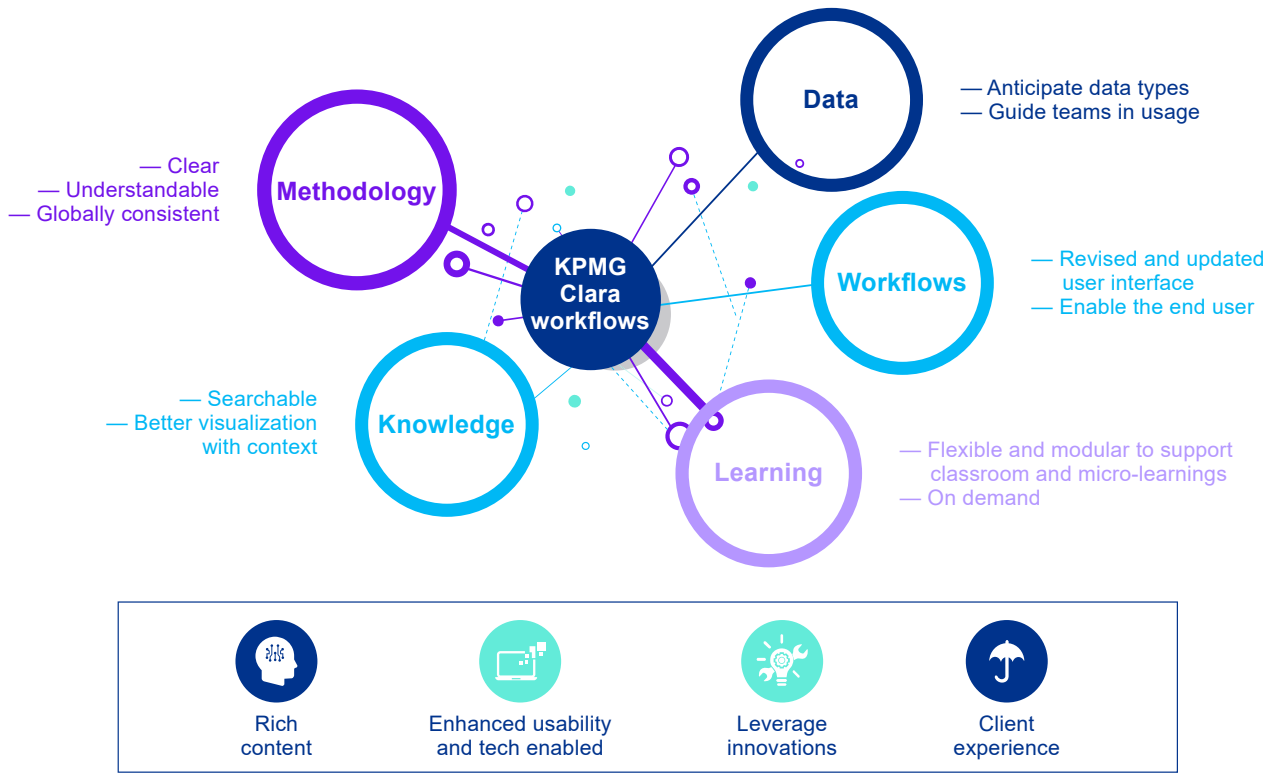
Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index



We continue to enhance the KPMG Clara smart audit platform to accommodate accelerating security demands, integrate existing client-facing audit applications into a single platform, and develop new capabilities to digitize additional audit processes.

Client confidentiality, information security, and data privacy

The importance of maintaining client confidentiality is emphasized through a variety of mechanisms including the KPMG Global Code of Conduct (the Code).

We have policies on information security, confidentiality, personal information and data privacy. KPMG firms have a document-retention policy concerning the retention period for audit documentation and other records relevant to an engagement in accordance with the relevant IESBA requirements as well as other applicable laws, regulations and professional standards.

We provide training on confidentiality, information protection and data-privacy requirements to all KPMG personnel annually.

序言
Introduction and Foreword

實踐我們的文化與核心價值
Living our culture and values

運用技術專長與專業知識
Applying expertise and knowledge

擁抱數位科技
Embracing digital technology

培養多元技能的團隊
Nurturing diverse skilled teams

承接客戶與案件
Associating with the right clients and engagements

秉持獨立性與職業道德
Being independent and ethical

評估品質風險
Assessing risks to quality

有效的溝通
Communicating effectively

執行具審計品質之查核工作
Performing quality engagements

監督與修正
Monitoring and remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

培養多元技能的 團隊



序言

Introduction and Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

我們每位同仁本身有其專業能力，且彼此間又具異質性。這些集結起來的多元能力是我們在制定KPMG未來審計服務發展方面重要的人力基礎元素。我們將品質和誠實正直作為審計實踐的核心，再加上查核團隊擁有多種技能與能力，如此得以面對與解決各式複雜的審計問題。

4.1 招募具有多元觀點和經驗技能的人才

我們招募的專業同仁擁有適當的經驗技能、積極的工作動機和明確的工作目標乃是KPMG提供高品質審計服務的關鍵因素之一。為聘任適任的專業人才，我們需要有系統地進行招募、發展、獎勵、晉升、留任及指派作業。

招募

我們致力為合夥人與同仁打造以人為本的企業文化。並努力創造一個讓我們的員工能夠發揮潛力、感到自豪並可全力以赴的環境，期使自己成為最佳雇主。

針對吸引初階人員的人才策略，最主要的方式是與各大專院校合作，期望及早與潛在多元的人才建立熟悉度。我們透過拜訪學校的系主任來討論有關我們未來的人才需求，並藉此與學校保持良好的關係。此外，我們也與跨領域的學院及科系接觸，建立互信，並向系主任諮詢合適的人才招聘方式。我們也鼓勵同仁推薦有經驗的人，期望藉此能聘僱到更多經驗豐富的適任者。

我們依據每個工作職級的評量標準公平地進行應徵者篩選，以確保應徵者具備足以勝任該工作的技能及經驗。而且，我們也依據KPMG的政策，對新進員工於合乎法規下進行適當的人事背景調查。

包容多元與平等 (IDE)

KPMG台灣所致力為全體同仁建立一個兼具多元、公平與包容性的工作環境。

包容、多元和公平(IDE)是我們對人本的理念。藉此理念能幫助我們建立出多元觀點的優秀團隊，讓我們做出更佳的決策、驅動創意及啟發創新此理念亦鼓勵我們挺身而出，實踐我們的核心價值，並做正確的事情。

KPMG的會員所遍及全球各地，與世界各地的客戶合作，這項特點讓我們處於優越位置。正因如此，我們有機會也有責

任成就並促進一個更公平、更公正的社會。

KPMG全球包容性、多樣性和公平性行動計劃概述了在所有KPMG會員所中推進包容、多元和公平的多項必要措施。

獎勵與晉升

KPMG台灣所制定績效獎勵及年度晉升辦法，辦法內容主要為參考市場即時資訊與狀況，以清楚、簡明及公平的方式，並連結當年度的績效表現，作為獎勵與晉升的評估依據。

有制度的獎勵與晉升辦法有助於KPMG台灣所同仁了解事務所對同仁的期待，及其可獲得的獎勵。績效與獎勵間的關聯性是透過評估同儕間的績效表現作為獎勵決策的評估基礎。獎勵分配則依據個人及事務所年度績效的考量而訂定。

我們透過年度全球員工意見調查進行衡量KPMG台灣所同仁對於自身績效表現已反應於績效獎勵中的認同度，並依此制定行動方案。

針對合夥人獎勵的部分，則是主要以下列兩項要素做為評估基礎：

- KPMG台灣所預算利潤中的一部分作為基本評估項目，依此核發合夥人薪資。薪資的高低則依合夥人的角色和年資而定。
- 與利潤相關的績效因素則依據各合夥人個人年度目標達成度，以及KPMG台灣所整體利潤表現而定。

合夥人所遵循的薪酬制度是屬於可變動性政策，主係須考量眾多因素進而決定獎勵金額，包括工作品質、客戶服務卓越程度、公費和獲利增長、領導力，以及KPMG核心價值的實踐程度等。此外，對審計品質能力的評估亦為績效衡量因素之一。最後，特別值得提出的是，提供審計專業服務的合夥人，其績效目標之設定不得包含對審計客戶提供非審計服務的公費收入。



4.2 指派適當的品質團隊

審計團隊之組成

我們制定案件成員指派程序，依據案件會計師和其他專業人員的技能，相關的專業能力和產業經驗，以及案件指派或參與的性質，將其指派給特定的案件團隊。

審計團隊通常由審計會計師、經理人員、資深主辦查核人員和初級團隊成員組成。主要評估因素包括團隊的經驗和執行案件的能力，同時考慮到案件的規模、複雜性和風險概況，以及預計需要提供的支援類型(即案件團隊組成和專家參與)。

審計案件會計師必須確保該案件團隊具備適當的專業、訓練和能力(包括時間)，才能根據我們的審計方法、專業標準、以及適用的法律和法規要求，執行審計服務。這可能包括本所的內部專家，甚至包括其他KPMG會員所之參與(例如：集團審計案件通常會指派多位審計會計師來支援集團查核會計師。透過多國聯合審計，從KPMG其他會員所指派具有適當能力的審計會計師和工作人員參與案件服務)。

產業專業知識

我們會將同仁的工作經驗背景及專業與特定行業專精特性相互媒合。這有助於他們能以最快速及最大程度的方式瞭解客戶所面臨的相關業務、營運和系統風險。我們最常使用的內部專家能力為精算、FRM(財務風險管理)和鑑價專家。

4.3 投資以數據為中心的技能 – 包括資料探勘、分析與視覺化

KPMG台灣所將既有的數位審計量能進一步擴展、持續延伸我們的堅強實力。我們策略性地投資，期待培養出的人才具備未來所需的技能與知識。我們招募不同領域的專業人員，包括擅長視覺化分析、資料科學、軟體開發等，結合我們原有的審計專業，共同將企業界所需的新穎數位技術帶入我們的核心業務-審計服務。

我們提供豐富的專業技能訓練及知識分享管道，培育我們的專業人員之技能不僅符合高規格的專業標準，提供高品質績效成果，並對於理論的掌握也能有獨特見解。透過這些管道與方法，我們能順利地將適當的人員與適當的技能和技術整合在一起以執行卓越的審計工作。

4.4 著重專業技術、專業敏銳性和領導技能的培訓與發展

個人專業技能及素質發展

我們持續檢核與評估同仁的能力，以符合專業準則、法律和監管機構執行業務的要求。

我們重視且願意投資以提升同仁的技能，營造持續學習的環境和教練指導文化。

對於在職發展及培訓方面，我們提供多樣的包括參與國內和海外專案任務、工作轉調以及志工服務等機會。惟今年因受COVID-19疫情影響，部分機會受到範圍限制。

學習計畫

我們的學程包含專業技術、產業和行業別領域的知識，以及創新與新興科技的訓練計畫。我們的學習發展團隊開發了全球、區域和在地的學習課程，以確保兼顧全球一致性及會員所所在地區的適用性。

我們依循「Everyone a Leader」職能架構提供領導和行為技能方面的培育訓練。除了專業的軟硬性課程外，我們亦開設支援同仁職務角色轉換的里程碑專案課程。

致力提供卓越專業與優質服務

KPMG提供所有專業同仁執行其職務角色所需的專業培訓，包含向內部專家和DPP尋求應提供給同仁的專業訓練的諮詢與建議。

終身學習策略

年度訓練由全球和區域層級的審計學習與發展小組規劃訂定，同時包含KPMG台灣所考量台灣本地專業準則和法規更新規劃課程內容。

針對本所審計專業人員每年皆有必須完成的必修課程之規範，我們的訓練方式採用混和學習法並與同仁的個人績效做連結。

持續的監督和在職輔導

KPMG台灣所提供各種學習方案來加強傳遞KPMG的核心價值，並確保我們專業同仁能正確掌握基本知識，培養必要之技能和態度以做出適當的判斷，同時運用專業懷疑之精神提高查核工作的品質及價值。

透過線上與實體課程訓練、輔導和即時學習，並連結個別工作角色及學習路徑，得以提供豐富的學習經驗。同時我們也開發了能夠強化對獨立和公正客觀重要性判斷的工具，協助案件團隊能隨時保持專業上應有之懷疑。

我們提倡教練指導文化作為幫助KPMG專業同仁充分發揮其潛力的一部分，同時提供課程來提高個人工作效率、發展領導能力和業務技能。我們的合夥人和同仁透過在職輔導、工作任務指派的延伸和國際轉調的機會來進一步實現個人發揮更高的績效表現。

持續專業進修

所有提供專業服務予客戶的合夥人及同仁皆需符合專業技能之要求及持續專業進修(CPD)之規範此規範要求專業人員每年至少取得20個持續進修小時，並在三年內至少取得120個持續進修小時。

持續專業進修之符合狀況亦為本所每年內部監控與遵循計畫的一部分。

會計師證照輔助計畫

擁有會計師(CPA)資格代表會計和審計專業人士之專業素質與職業道德具備基本的水準。它表彰我們合夥人和同仁在審計專業、商業和職業道德方面知識的基礎，而且是企業界、

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index



監管機構和公眾所認可的具專業水準資格之堅實證明。

為幫助同仁取得此專業資格，KPMG台灣所要求提供審計專業服務之協理級以上之專業同仁必須具備會計師證照。我們的證照輔助計畫旨在為應考的審計專業人員提供通過考試的相關課程準備與協助。

我們配合專業補教機構，於每年6月為審計同仁舉辦中華民國會計師考試考前衝刺班課程以及考前預習班。因應COVID-19，我們自2020年起從實體授課方式改為線上雲端課程。我們將持續地提供同仁必要的支持與資源，以協助同仁取得證照。

參與遵循美國公認會計原則編製的審計案件 - 強制性課程訓練要求

KPMG針對需遵循美國一般公認會計原則(US GAAP)、美國審計準則(US auditing standards)(含財務報導內部控制(ICOFR)有效性)出具之財務報表或財務報導的案件，有特定的必修課程要求。

所有需遵循美國公認會計原則編製的審計案件之參與人員，包括案件會計師、擔案經理、案件主查成員及品質管制複核會計師(EQCR)等，皆需完成強制課程訓練的最低要求，並且案件團隊成員需累計足夠的實務經驗來執行審計工作或實施適當的因應措施以解決任何不足之處。

認同品質

KPMG績效發展使用「Open Performance Development (Open PD)」評量，以「Everyone a Leader」作為績效表現評估原則，其中的主要項目包含：

- 全球職務說明(包含對審計品質的責任及當責的職務說明)；
- 全球範本(包含審計品質內容)；及
- 標準目標設定及達成情形評核表單(包含審計品質等級)

Open PD與KPMG核心價值相連結，旨在闡述達成工作目標所需要具備的條件，包含個人及團隊。我們瞭解只要同仁清楚且一致瞭解所賦予期望的行為並對其所展現的行為予以獎勵，就能持續專注於審計品質。

同時，我們也推動轉變，邁向績效導向文化。透過領先的科技技術使我們能夠將審計品質納入績效評估和獎勵中，達到與全球KPMG一致性的水平。

KPMG台灣所訂有品質與遵循監管作業，對於合夥人與同仁的績效評估、晉升及獎酬的全面性評核，皆會記錄在品質與遵循指標衡量矩陣中。

這些績效評核是由其直屬主管及合夥人一起執行。

序言
Introduction and
Foreword

實踐我們的文化
與核心價值
Living our culture
and values

運用技術專長
與專業知識
Applying expertise
and knowledge

擁抱數位科技
Embracing digital
technology

培養多元技能
的團隊
Nurturing diverse
skilled teams

承接客戶與案件
Associating with
the right clients and
engagements

秉持獨立性與職業道德
Being independent
and ethical

評估品質風險
Assessing risks to
quality

有效的溝通
Communicating
effectively

執行具審計品質
之查核工作
Performing quality
engagements

監督與修正
Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

Nurturing diverse skilled teams

Our people make the real difference and are instrumental in shaping the future of audit at KPMG. We put quality and integrity at the core of our audit practice. Our auditors have diverse skills and capabilities to address complex problems

4.1 Recruiting appropriately qualified and skilled people, including specialists, with diversity of perspective and experience

One of the key drivers of quality is ensuring that KPMG professionals have the appropriate skills and experience, motivation and purpose, to deliver high quality audits. This requires the right recruitment, development, reward, promotion, retention and assignment of professionals.

Recruitment

We are committed to building an extraordinary people experience for all current and prospective partners and employees. We also strive to be an employer of choice by creating an environment where our people can fulfill their potential and feel proud and motivated to give their best.

Our talent attraction strategies are focused on drawing entry-level talent from a broad talent base, including working with established universities, helping build relationships with a younger, diverse talent pool at an early age. We remain on good relationship with targeted universities by meeting with Chairman of target universities to communicate about our future talent requirement. Besides, we reach out to non-audit departments or majors, build mutual-trust and work with Chairman on proper way of talent recruiting. We also recruit significant numbers at an experienced hire, encouraging our colleagues to recommend experienced talents.

We perform candidate application screening that is based on fair and job-related criteria to ensure that candidates possess the appropriate skills and experience to perform competently and are suitable and best placed for their roles. KPMG's policies also require that new employees

undergo rigorous reference and background checks subject to legal and regulatory requirements.

Inclusion, Diversity & Equity programs

KPMG in Taiwan is committed to building a diverse and equitable firm that is inclusive to all.

Inclusion, diversity and equity (IDE) is core to our very existence – helping us build great teams with diverse views that represent the world we live in. It leads to better decision making, drives greater creativity and innovation, and encourages us to stand up, live our Values, and do what is right.

We recognize that KPMG member firms' global position working with clients around the world affords us a privileged place. With that comes an opportunity and responsibility to achieve more and push for a fairer, more equitable society.

Our KPMG Global Inclusion, Diversity & Equity Collective Action Plan outlines the actions that are necessary to advance inclusion, diversity and equity across all KPMG member firms.

Reward and promotion

KPMG in Taiwan has compensation and promotion policies that are informed by market data, clear, simple, fair and linked to the performance review process. Such policies help our people understand what is expected of them, and what they can expect to receive in return. The connection between performance and reward is achieved by assess in relative performance across a peer group to inform reward decisions. Reward decisions are based on the consideration of both individual and firm performance.

The extent to which our people feel their performance has



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

been reflected in their reward is measured through the annual Global People Survey, with action plans developed by KPMG firms as required.

There are two elements to partner remuneration:

- A proportion of KPMG in Taiwan's budgeted profits are allocated to partners as base component; this is effectively partner salary. The amount of base component reflects the role and seniority of each partner; and
- Profit-related performance component rewards performance in the year by each partner against individual objectives previously agreed and the overall profits of their part of KPMG in Taiwan as a whole.

Our policies for this variable element of partner remuneration take into account a number of factors including quality of work, excellence in client service, growth in revenue and profitability, leadership and living the KPMG values. Audit partners are not permitted to have objectives related to, or receive any remuneration from, selling non-audit services to their audit clients. In addition, a part of their performance-related component is based on an assessment of their ability to deliver audit quality.

4.2 Assigning an appropriately qualified team

Composition of the audit team

We have procedures in place to assign both the engagement partners and other professionals to a specific engagement on the basis of their skill sets, relevant professional and industry experience, and the nature of the assignment or engagement.

Audit teams generally comprise an audit partner, a manager, an in-charge senior accountant, and junior team members. Key considerations include team's experience and capacity to perform the engagement taking into account the size, complexity and risk profile of the engagement and the type of support to be provided (i.e. the engagement team composition and specialist involvement).

Audit engagement partners are required to be satisfied that their engagement teams have appropriate competencies, training and capabilities, including time, to perform audit engagements in accordance with our audit methodology, professional standards, and applicable legal and regulatory requirements. This may include involving specialists from within KPMG in Taiwan or other KPMG member firms (i.e. multinational engagements often have more than one audit partner assigned to support the signing partner. With multinational audits, appropriately capable audit partners and staff are assigned from other

KPMG member firms).

Industry expertise

Our people generally align their profile of work to an industry specialized portfolio. This helps maximize their understanding of the relevant business, operational and systems-based risks their clients face. Our most frequently used in-house specialist capabilities are in the areas actuarial, FRM (financial risk management) and valuations.

4.3 Investing in data centric skills – including data mining, analysis and visualization

KPMG in Taiwan is strategically extending the digital audit energy to sustain our strong leadership. We look forward to cultivating the skills and capabilities to prepare for the upcoming needs in the future. We are recruiting professionals from different fields who specialize in visual analysis, data science and software, etc., to combine with our professional audit methodologies to uplift the modern digital technology into our core business - auditing.

We have a rich variety of technical training and knowledge sharing resources to ensure that our professionals not only deliver high quality performances, but also have strong understanding over our methodologies. With this approach we are bringing together right people with the right skills and right technology tools to deliver exceptional audits.

4.4 Focused learning and development on technical expertise, professional acumen and leadership skills

Development of skills and personal qualities

We continually review and assess our people's capabilities and competence to perform engagements in accordance with professional standards, legal and regulatory requirements.

We invest significantly in upskilling our people and cultivate a continuous learning environment and coaching culture.

On-the-job development and training usually include participating in interstate and overseas assignments, secondments and volunteering opportunities. The current COVID-19 environment, however, limited some of these opportunities in 2021.

Learning programs

Our learning curriculum offers training programs to hone technical expertise, industry and sector knowledge, innovation and emerging technologies. Our Learning & Development groups develop global, regional and local



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

learning to ensure both global consistency and local applicability.

Leadership and behavioral skills are also honed via our 'Everyone a Leader' framework. In addition, we offer transition pathways to support employees as they progress through career milestones.

Commitment to technical excellence and quality service delivery

All KPMG professionals are provided with the technical training and support they need to perform their roles. This includes access to internal specialists and the DPP for consultation.

Lifetime learning strategy

Annual training priorities for development and delivery are identified by the audit learning and development steering groups at the global, regional and by KPMG in Taiwan in consideration of changes to professional standards and regulations, at a local level.

Mandatory learning requirements for audit professionals across the organization are established annually. Training is delivered using a blend of learning approaches and performance support.

Ongoing mentoring and on-the-job coaching

KPMG in Taiwan deploys a variety of learning solutions that are designed to reinforce the KPMG values and ensure our professionals get the fundamentals right, develop the necessary skills and attitudes to make appropriate judgments, and apply professional skepticism to enhance audit quality and the value of audit.

Rich learning experiences are available when needed through virtual classroom training, coaching and just-in-time learning, and aligned with job-specific role profiles and learning paths. We have also developed tools designed to reinforce the importance of independence and objectivity, and to assist engagement teams in demonstrating professional skepticism.

We support a coaching culture throughout KPMG as part of enabling KPMG professionals to achieve their full potential and provide courses to enhance personal effectiveness and develop leadership and business skills. Our partners and employees are further developed for high performance through mentoring on the job, stretch assignments and country rotational and global mobility opportunities.

Continuing professional development (CPD)

All client service partners and employees are required their technical competence and to comply with applicable

regulatory and professional requirements regarding continuing professional development (CPD) which are to obtain at the minimum of 20 CPD hours annually and at least 120 CPD hours over a three-year period.

Compliance with CPD requirements is tested as part of Firm's annual monitoring programs.

The CPA assistance program

The Certificated Public Accountants (CPA) qualification represents a fundamental level of professionalism and ethics for accounting and auditing professionals. It forms the foundation of our partners' and staffs' knowledge of the audit profession, business and ethics, and is a solid testament to the professional standards recognized by the business community, regulators and the public.

To help staffs obtain this professional qualification, KPMG in Taiwan requires professional staffs at the senior manager level who provide audit professional services to have the CPA license. Our CPA Assistance Program is designed to prepare and assist auditing professionals who wish to take the relevant courses to pass the CPA Exam.

We engaged local professional institutes to run tailored in-house ROC CPA Pre-Exam training sessions as well as mock exams for audit staffs in June every year. In response the COVID-19 pandemic, we switched from in-house classroom sessions to online cloud-based courses since 2020. We will continue to provide staffs with the necessary support and resources to help them obtain their licenses.

Mandatory requirements - US GAAP engagements

KPMG has specific assignment requirements for engagements where the financial statements or financial information is prepared in accordance with U.S. GAAP and/or audited in accordance with U.S. auditing standards, including reporting on the effectiveness of the entity's internal control over financial reporting (ICOFR).

These require that at a minimum, all partners, managers, engagement in-charges and Engagement Quality Control (EQC) reviewers assigned to such engagements have completed relevant training and that the engagement team, collectively, has sufficient experience to perform the engagement or has implemented appropriate safeguards to address any shortfalls.

Recognizing quality

KPMG's approach to performance development, known as 'Open Performance Development', is built around the 'Everyone a Leader' performance principles, and includes:

- global role profiles (including role profiles specific to audit quality accountabilities and responsibilities);



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

- a goal library (including audit quality content); and
- standardized review forms (with provision for audit quality ratings).

Open Performance Development is linked to KPMG's Values and designed to articulate what is required for success – both individually and collectively. We know that by being clear and consistent about the behaviors we expect and rewarding those who demonstrate them, we will continue to drive a relentless focus on audit quality.

At the same time, we are driving a shift in our performance-driven culture, supported by and enacted through leading technology that allows us to embed audit quality into the assessment of performance and the decisions around reward as well as drive consistency across the global organization.

KPMG in Taiwan monitors quality and compliance incidents and maintains quality and compliance metrics in assessing the overall evaluation, promotions and remuneration of partners and staff.

These evaluations are conducted by performance managers and partners who are in a position to assess performance.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

承接客戶與案件



嚴謹的全球客戶和案件之承接與續承接政策，對提供高品質專業服務的能力極為重要。

5.1 遵循客戶和案件之承接與續承接政策

KPMG客戶和案件之承接與續承接流程與政策的制定旨在於評估承接或持續客戶間關係，或於執行案件服務前辨識和評估任何可能的潛在風險。

我們依照此政策評估客戶關係或案件執行是否能承接或續承接。當客戶或案件的承接或續承接可能有潛在重大風險時，額外的評估與核准作業是必須執行的項目。

5.2 承接適當的客戶與案件

客戶評估

KPMG台灣所對每個潛在客戶進行評估，以就客戶風險輪廓的可接受度做出明智的決定。

客戶評估內含執行「確認客戶身分 (KYC)」程序，包括取得有關預計承接客戶管理階層及重要實質受益人之足夠資訊，並進行適當的資訊分析，以決定是否能承接此客戶。評估內容包括客戶的風險輪廓評估和取得主要管理階層、董監事及所有權者等背景資訊。此外，必要時，我們亦會取得符合當地法律或法規要求之所需額外資訊。

案件評估

每個預計承接的案件亦會執行評估程序以辨識相關的潛在風險。此評估包含一系列考量因素，包括潛在的獨立性與利益衝突問題(本所使用Sentinel™，此為KPMG全球一致使用的獨立性與利益衝突檢查系統)、客戶提出案件需求之目的及產出成果的交付方式、公眾觀感、該等服務是否不符合職業道德或不符合我們的核心價值，以及特定案件類型等。對於審計服務，除了上述因素考量，尚包括客戶財務管理團隊的能力，以及本所指派該案件之成員所具備的專業技能與經驗。這些因素評估會經本所的資深合夥人進行複核，必要時需經風控長進行複核作業。對於初次提供審計服務案件之客戶，在承接此類案件前，案件團隊須執行額外的獨立性評估程序，包括檢視任何所提供之非審計服務和其它相關的商業關係、財務利益和個人關係等。

當既有的審計客戶成為公眾利益個體時，由於客戶身分有所變更，也須額外執行獨立性評估程序。

依據對預計承接的客戶及案件的整體風險評估，可能須採取額外的補強措施以助於降低已辨識出的風險。在承接客戶或

案件前，任何潛在的獨立性或利益衝突之相關議題都需解決並留存充足的書面紀錄。

對於預計承接之客戶或案件，如果有潛在獨立性或利益衝突問題而無法依據專業準則和本所的品質與風險管理政策獲得有效解決，或是其它品質和風險議題無法降低至可接受之程度時，本所將無法承接該客戶或案件的委任。

續承接程序

我們對所有審計客戶每年都會進行年度評估。透過重新評估程序可以辨識出續承接客戶或案件任何所需再次考量的因素，以及需要實施的風險降低程序(例如，指派額外的專業人員，包括案件品質管制複核會計師(EQCR)或專家參與查核工作)。

而對於既有或長期續承接的非審計案件同樣亦須定期進行重新評估程序。

此外，若有跡象顯示風險輪廓可能有所改變，亦須執行重新評估客戶或案件作業程序，並作為持續進行獨立性評估過程中之佐證資訊。案件服務團隊必須判斷以前辨識出對獨立性的威脅是否有所改變，或是否對獨立性有新威脅的產生。這些威脅需要被評估，如果不在可接受之程度下，則需要消除這些威脅，或是採取補強措施讓威脅降至可接受之程度。

終止程序

若執行客戶或案件的風險評估後，初步結論顯示應終止案件或客戶關係時，我們會進行事務所內部的諮詢程序並確定任何必要的法律、專業和監管責任。必要時，亦會與客戶治理單位及主管機關進行溝通。

5.3 客戶組合管理

本所審計部門各業務單位主管會計師，會任命具有適當核心能力、組織能力、時間和權限的案件會計師，於每個案件中履行其職責。

審計部門營運長定期檢視審計部門會計師之客戶組合，考量整個客戶組合的產業、性質和風險，以及審計會計師及其團隊之核心能力、組織能力和相關才能，為每個客戶提供高品質的審計服務。

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

Associating with the right clients and engagements

Rigorous global client and engagement acceptance and continuance policies are vital to being able to provide high-quality professional services.

5.1 Following the client and engagement acceptance and continuance policies

KPMG's client and engagement acceptance and continuance policies and processes are designed to identify and evaluate potential risks prior to accepting or continuing a client relationship or performing a specific engagement.

We evaluate whether to accept or continue a client relationship or perform a specific engagement. Where client/engagement acceptance (or continuance) decisions pose significant risks, additional approvals are required.

5.2 Accepting appropriate clients and engagements

Client evaluation

KPMG in Taiwan undertakes an evaluation of every prospective client to make informed decisions about the acceptability of the client's risk profile.

This client evaluation, comprising Know Your Client (KYC) procedures, involves obtaining sufficient information about the prospective client, its key management and significant beneficial owners and then properly analyzing the information to be able to make an informed acceptance decision. This evaluation includes an assessment of the client's risk profile and obtaining background information on the client, its key management, directors and owners. In addition, where necessary, we obtain additional information required to satisfy local legal or regulatory requirements.

Engagement evaluation

Each prospective engagement is also evaluated to identify potential risks in relation to the engagement. A range of factors are considered as part of this evaluation, including potential independence and conflict of interest issues (using Sentinel™, KPMG's conflicts and independence checking systems), intended purpose and use of engagement deliverables, public perception, and whether the services would be unethical or inconsistent with our Values, as well as factors specific to the type of engagement. For audit services, these factors include the competence of the client's financial management team and the skills and experience of KPMG professionals assigned to staff the engagement. The evaluation is made in consultation with other senior KPMG in Taiwan partners and includes review by quality and risk management leadership as required. Where audit services are to be provided for the first time, the prospective engagement team is required to perform additional independence evaluation procedures, including a review of any non-audit services provided to the client and of other relevant business, financial and personal relationships.

Similar independence evaluations are performed when an existing audit client becomes a public interest entity of additional independence restrictions apply following a change in the circumstances of the client.

Depending on the overall risk assessment of the prospective client and engagement, additional safeguards may be introduced to help mitigate the identified risks.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index



Any potential independence or conflict of interest issues are required to be documented and resolved prior to acceptance.

A prospective client or engagement will be declined if a potential independence or conflict issue cannot be resolved satisfactorily in accordance with professional standards and our policies, or if there are other quality and risk issues that cannot be appropriately mitigated.

Continuance process

We undertake an annual re-evaluation of all audit clients. The re-evaluation identifies any issues in relation to continuing association and any mitigating procedures that need to be put in place (this may include the assignment of additional professionals such as an Engagement Quality Control (EQC) reviewer or the need to involve additional specialists on the audit).

Recurring or long-running non-audit engagements are also subject to periodic re-evaluation.

In addition, clients and engagements are required to be re-evaluated if there is an indication that there may be a change to the risk profile, and as part of the continuous independence evaluation process, engagement teams are required to identify if there have been any changes to previously identified threats or if there are new threats to independence. The threats are then evaluated and, if not at an acceptable level, are eliminated or appropriate safeguards are applied to reduce the threats to an acceptable level.

Withdrawal process

When we come to a preliminary conclusion that indicates that we should withdraw from an engagement or client relationship, we consult internally and identify any required legal, professional and regulatory responsibilities. We also communicate as necessary with those charged with governance and any other appropriate authority.

5.3 Managed portfolio of clients

KPMG in Taiwan's business unit leaders appoint engagement partners who have the appropriate competence, capabilities, time, and authority to perform their role for each engagement.

Our Head of Audit review each audit partner's client portfolio, considering the industry, nature and risk of the client portfolio as a whole along with the competence, capabilities and capacity of the partner and wider team to deliver a quality audit for every client.

序言
Introduction and
Foreword

實踐我們的文化
與核心價值
Living our culture
and values

運用技術專長
與專業知識
Applying expertise
and knowledge

擁抱數位科技
Embracing digital
technology

培養多元技能的
團隊
Nurturing diverse
skilled teams

承接客戶與案件
Associating with
the right clients and
engagements

秉持獨立性與職業道德
Being independent
and ethical

評估品質風險
Assessing risks to
quality

有效的溝通
Communicating
effectively

執行具審計品質
之查核工作
Performing quality
engagements

監督與修正
Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

秉持獨立性 與職業道德



序言

Introduction and Foreword

實踐我們的文化
與核心價值

Living our culture and values

運用技術專長
與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的
團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質
之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

審計人員具備獨立性是國際職業準則與法規要求的基石

6.1 誠實正直與實踐我們的核心價值

KPMG全球總部依據IESBA國際職業會計師道德準則要求制定詳細的獨立性政策與執程序。這些政策與程序彙編在KPMG全球品質與風險手冊(GQ&RM Manual)中，供全球會員所一致適用。實務上，我們透過自動化的工具運用於每個預計承接案件的評估作業中，藉以辨識出潛在的獨立性與利益衝突，俾使能符合職業道德準則與KPMG政策之各項要求。

同時，這些政策亦輔以其他政策和程序，確保符合台灣的專業準則和法規，以及符合美國證券交易委員會(SEC)和美國公開發行公司會計監督委員會(PCAOB)的規定。這些政策和程序涵蓋的範圍，包括事務所的獨立性(例如，財務和採購職能)、個人獨立性、事務所的財務利益關係、聘僱關係、會計師輪調，以及非審計服務提供之核准等。

KPMG全球獨立性團隊(GIG)之主持合夥人，擁有一群精研獨立性議題的核心專家支援，負責協助KPMG全球總部制定穩健一致的獨立性政策和程序。此外，GIG亦提供必要指引與工具來幫助全球會員所及同仁遵守獨立性規範。

我們設有道德長(EIP)一職，主要負責本所道德與獨立性相關政策與程序的監督、指導與執行。道德長除負責布達和遵循KPMG全球總部的政策和程序外，若會員所當地獨立性政策和執行的程序是比KPMG全球總部的要求更嚴格時，亦須確保所建立之制度能併同有效地落實。

道德長的職責係透過下列方式履行：

- 在本所內部實施/監督道德與獨立性品質管制程序與管理結構
- 監督與評估與既有客戶和預計承接客戶與特定獨立性威脅議題有關的流程
- 參與訓練教材之編製
- 處理違反規定之程序
- 監督道德與獨立性議題之紀律程序

KPMG全球總部的道德與獨立性政策之修訂已納入本所定期

舉辦的品質與風險溝通會議中。本所謹依照溝通中所要求之規定來進行變更，並透過內部監督機制進行檢視作業。

依GQ&RM Manual中所規範，我們的合夥人和同仁須就某些特定的獨立性議題向道德長進行諮詢。必要時，道德長亦須依據實際情況，向KPMG全球獨立性團隊(GIG)進行諮詢。

所有的獨立性政策和程序都必須向全所同仁清楚布達。

有關獨立性政策與程序的遵循係透過本所每年執行獨立性聲明書宣示作業和遵循查核作業進行。欲瞭解更多資訊請同步參閱本報告「[監督與修正](#)」一節。

6.2 保持公正客觀、獨立且合乎職業道德的心態，用一致地態度遵循我們的行為準則與政策

個人財務獨立性

KPMG全球總部的政策明確要求，事務所及同仁禁止與審計及確信客戶(包含其關係企業)間有財務利益往來，與管理階層、董監事 and 客戶主要所有權者間禁止任何財務關係。此外，針對所有在本所(包含關係企業)的全體合夥人，不論擔任的職務類別，一律禁止持有全球KPMG任何審計客戶的有價證券。

全球會員所一致使用KPMG全球總部的獨立性遵循系統(KICS)，協助同仁遵守個人獨立性投資政策。

KICS系統中，包含了全球於公開發行市場發行的投資標的，同時提供追蹤機制讓使用者可以申報取得或出售自身投資的財務利益狀況。透過此系統，可對識別和通報禁止的投資標的，以及其它不符合規定的投資或申報行為(例如，取得的投資延遲申報)進行監督。

所有合夥人和副理級以上的同仁均被要求，在投資前必須使用KICS系統查詢以確定是否可以進行投資。此外，前述人員亦須在KICS系統內維護所有投資於公開發行有價證券的申報紀錄。如果任何投資標的隨後受到限制，KICS將會自動發出通知，而新限制之投資標的需於五個工作天內出售，以確保合夥人及同仁的身分隨時符合獨立性規範。持續監督合夥人及受規範的同仁遵循KICS申報要求是我們執行獨立

性遵循審計計畫的作業之一。

KPMG全球獨立性團隊(GIG)提供予會員所有關個人獨立性遵循檢查之相關指引和必要的程序，其檢查事項包括抽樣原則及每年最低抽核數量等。

聘僱關係

任何本所提供服務予審計客戶所有專業人員，不論部門別，在欲至審計客戶端任職前，應先知會案件會計師及道德長進行評估。而針對合夥人，此規範擴及至任何KPMG涉及公眾利益個體之審計客戶。

曾參與本所審計服務的離職同仁或前合夥人禁止至審計客戶公司擔任重要職務，除非他們已經與本所不存在何重大關係(包括非固定或預先安排的薪酬給付、和/或對本所而言係具重大影響等)，且已止參與本所業務和專業性活動。

擔任主要查核會計師與管理角色者若欲至涉及公眾利益個體之審計客戶公司任職，經須遵循本所冷卻期之規範要求之政策，直至冷卻期結束後，才能至審計客戶公司擔任這些特定職位。

提供確信服務團隊的同仁如果在執行服務期間，擬至確信客戶公司服務前，亦須通知案件會計師及道德長。離職的同仁或合夥人若至確信客戶公司擔任重要職務，亦不得參與本所的業務或專業性活動。

事務所財務獨立性

KPMG全球會員所禁止與審計客戶以及客戶管理階層、董監事、和具重大決策權之人間具有利益關係。

針對事務所本身的投資活動亦使用KICS系統紀錄事務所對上市、非上市公司和基金(或相似的投資標的)之直接或間接重大投資。

此外，本所亦須在KICS中申報任何借貸和資本融資關係，以及持有公司資產之託管、信託、和經紀帳戶等的狀況。

商業關係/供應商

本所制定的政策及程序旨在確保與審計和確信客戶間的關係是符合IESBA國際職業會計師道德準則、和其它適用的獨立性要求，例如美國證券交易委員會(SEC)頒布的各项要求。

這些包含建立和維護一個流程，以評估潛在供應商安排是否影響審計團隊之獨立性。

我們會評估與審計客戶之所有重要商業關係以辨識潛在獨立性與利益衝突議題。

獨立性釐清程序

除了對每一案件進行包含獨立性評估的標準化承接評估程序外，本所亦遵循特定程序以辨識欲承接涉及公眾利益個體審計客戶之任何可能的獨立性威脅，此程序稱為「獨立性釐清程序」，在正式成為本所的審計客戶前都需完成此程序。

我們運用「KPMG Independence Checkpoint」工具，以自動化與標準化功能，結合為獨立性釐清的作業程序。

職業道德與獨立性 – 訓練與宣誓

所有本所的合夥人與專業同仁及指定的同仁，均須於加入本所後，依照所屬職級參加獨立性課程訓練，此後亦須每年完成定期參訓以即時獲取新知。

我們所有合夥人與同仁，在加入本所後，自始每年需進行獨立性宣誓，聲明確實遵循職業道德與獨立性方面的規範，以及其他主要相關政策。

非審計服務

KPMG全球會員所提供審計客戶服務時，均需遵循IESBA國際職業會計師道德準則的最低要求以及適用的法律與規定。

除應辨識潛在的利益衝突外，透過Sentinel™系統可協助檢視應遵循獨立性之要求。針對所有欲承接案件的案件資訊，包括詳細的服務說明、成果交付、公費估計等，均須於Sentinel™中清楚敘述，以作為案件承接評估程序的部分參考資訊。當該案件服務對象為審計客戶時，評估潛在的獨立性威脅和補強措施也須包含在Sentinel™上傳文件中，以便同時進行獨立性評估考量。

有關集團企業客戶的集團組織架構(包含關係企業)，由案件主持會計師(LAEP)負責維護Sentinel™系統中之完整性與正確性。此外，LAEP亦負責辨識和評估任何因提供非審計服務而可能產生的獨立性威脅，以及可能降低這些威脅的補強措施。

透過Sentinel™中對集團企業組織架構的維護功能，案件主持會計師得以審核、要求修改、核准或拒絕全球會員所對該集團企業欲提供的任何專業服務。針對已取得核准的專業服務提供，Sentinel™亦會設定核准有效期。在有效期屆滿前，這些受核准的專業服務應完成並結案，或是進入Sentinel™進行重新評估程序取得延長核准。否則，此服務便須終止。

KPMG全球獨立性政策明文禁止提供審計服務的合夥人依據向審計客戶銷售非確信服務的成功情況進行評估並收取報酬。

公費依賴

KPMG全球總部制定的政策提到，如果單一審計客戶的總公費收入佔該會員所總審計服務收入極高比重時，則可能產生自我利益或威脅的情況。政策要求，若預計審計客戶總公費收入連續兩年超過會員所年度總服務公費10%，此情況應向區域風控長進行諮詢。此外，如果該公費是來自於涉及公眾利益個體之審計客戶，且連續兩年超過該會員所年度總服務公費10%時，則應有更進一步的監督作業，包含下列：

- 將此情況通知審計客戶之治理單位。
- 從其他會員所指派案件品質管制複核會計師進行案件複核作業。

依過去兩年(2020、2021年)資訊顯示，本所未有單一審計客戶公費佔本所年度總公費10%以上之情事。



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德
Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index



解決利益衝突

當KPMG合夥人和同仁與客戶間具有個人關係、可能存有干擾或被視為干擾客觀性或個人持有對方相關機密資訊時，則可能產生利益衝突情況。若遇有這類情況或疑慮時，須向風控長或道德長進行諮詢。

KPMG政策亦禁止所有本所同仁提供或收受審計客戶賄賂，包括餽贈與款待。除非價值微不足道且無關緊要、法律或法規未禁止該等行為，並且不被視為意圖影響收受者之舉止，或對個人或事務所的誠信、獨立性、客觀性或判斷產生疑慮。

所有KPMG會員所和同仁都負有辨識和管理利益衝突的責任。而這些衝突是指事務所和/或合夥人或同仁意識到對其客觀性或其他不帶偏見行事的能力產生影響。

KPMG全球會員所都須使用Sentinel™辨識潛在的利益衝突，並依據法律和專業準則要求進行解決。

本所擁有風險管理方面的資源，負責檢視已辨識出的潛在利益衝突，並與受影響的會員所共同解決，其結果之相關資訊文件亦妥善保存。

針對利益衝突無法獲得共識與解決的情況，我們亦制定了申訴或爭議解決的程序。如果最後潛在的利益衝突仍無法被適當的消除，則此案件將被拒絕或須終止服務。

違反獨立性

本所所有同仁一旦意識到有獨立性違規的情況時，應即時通報道德長。一旦有獨立性政策違反情況被發現時，無論是透過法令遵循審查、自我聲明或其它方式發現，違反的同仁都須面臨進入獨立性紀律程序。我們對所有違反獨立性規定的情況亦即時通報治理單位，除非治理單位已同意對較不嚴重的違反行為放寬通報時間。

本所制定並傳達與違反獨立性政策有關的書面化紀律政策，依據違規行為的嚴重程度進行漸進式的懲處。我們成立紀律委員會，由其負責監督與道德議題及違反獨立性政策與程序之情事。

若違反與職業道德有關的議題，包括態度或行為、各項規範遵循要求等，均記錄於個人品質與風險績效評量表中，並納入其升遷和薪酬變動之考量中。

會計師輪調

KPMG全球總部所制定的輪調政策係基於IESBA國際職業會計師道德準則，並要求會員所遵循當地任何更嚴格的輪調規定。

我們的合夥人必須依據適用的法律、法規、獨立性規則和KPMG全球總部的政策，進行定期審計服務案件的輪調。此規範明定案件會計師針對同一案件可連續提供專業服務的年度，一旦期滿，則不能再參與查核工作、案件品質管制複核、接受案件團隊或與客戶技術性或產業特定議題的諮詢、對審計結果的各種影響、對客戶提供其他非審計服務、監督事務所與客戶的關係、任何其它與客戶管理階層或治理單位

間之重大或頻繁往來互動等事務。

我們監督案件會計師以及任何其它重要關鍵角色，例如，主要查核會計師(Key Audit Partner)和案件品質管制複核會計師(EQCR)等的論調狀況，確保同時符合輪調規定。我們亦制定相關的配套過渡計畫，使我們具備必要能力，並且能持續提供一致的服務品質給客戶。

行賄與貪污零容忍

遵循法律、法規和專業準則對本所每位同仁都是極為重要的。特別是，我們絕不容忍有任何行賄與貪污行為。

我們禁止任何形式的賄賂，即使此類行為是合法或根據適用法律或當地實務所允許。我們也不容忍第三方，包括KPMG客戶、供應商或政府機構的賄賂行為。本所建立適當的內部管制措施以降低本所、合夥人及同仁參與賄賂的風險。

本所全體合夥人與同仁都須進行此方面的知識訓練，包括與行賄和貪污相關的法規和法令遵循、專業準則，並鼓勵舉報任何可疑或實際違規行為。

有關KPMG全球總部反行賄和反貪污政策之詳細資訊，請進入[anti-bribery and corruption site](#)網站查詢。

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德
Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

Being independent and ethical



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

Auditor independence is a cornerstone of international professional standards and regulatory requirements.

6.1 Acting with integrity and living our Values

KPMG International has detailed independence policies and procedures, which incorporate the IESBA Code of Ethics requirements. These are set out in the GQ&RM Manual, which applies to all KPMG firms. Automated tools, which are required to be used for every prospective engagement to identify potential independence and conflict of interest issues, facilitate compliance with these requirements.

These policies are supplemented by other policies and processes to ensure compliance with Taiwan professional standards and regulations as well as the requirements of the United States Securities and Exchange Commission and the Public Company Accounting Oversight Board (PCAOB), as applicable. These policies and processes cover areas such as firm independence (covering, for example, treasury and procurement functions), personal independence, firm financial relationships, employment relationships, partner rotation and approval of audit and non-audit services.

The Partner-in-Charge of the Global Independence Group is supported by a core team of specialists to help ensure that robust and consistent independence policies and procedures are in place at KPMG firms, and that guidance and tools are available to help our Firm and their personnel to comply with these requirements.

KPMG in Taiwan has a designated Ethics and Independence Partner (EIP) who has primary responsibility for the direction and execution of ethics and independence (E&I) policies and procedures locally. The EIP is responsible for communicating and implementing KPMG International's policies and procedures and ensuring that local independence policies and procedures are established and effectively implemented when they are more stringent than KPMG International's requirements.

These responsibilities are fulfilled through:

- implementing/monitoring the ethics and independence quality control process and structure within our Firm;
- overseeing the processes related to the evaluation of specific independence threats in connection with clients and prospective clients;
- participating the development and delivery of training materials;
- implementing procedures to address non-compliance; and
- overseeing the disciplinary process for ethics and independence matters.

Amendments to KPMG International's ethics and independence policies are included in regular quality and risk communications with KPMG firms. KPMG firms are required to implement changes as specified in the communications, and this is checked through our internal monitoring programs.

Our partners and employees are required to consult with the EIP on certain specific independence matters as defined in the GQ&RM Manual. The EIP may also be required to consult with the Global Independence Group depending upon the facts and circumstances.

We are required to clearly communicate our independence policies and procedures to all of our personnel.

Compliance with independence policies and process is monitored through annual independence confirmations and compliance audits within our Firm, as well as through KPMG's wider monitoring programs described in the '[Monitoring and remediation](#)' section of this report.

6.2 Maintaining an objective, independent and ethical mindset, in line with our code of conduct and policies

Personal financial independence

KPMG International policies require that KPMG firms and KPMG professionals are free from prohibited financial interests in, and prohibited financial relationships with, assurance and audit clients (by definition, 'audit client' includes its related entities or affiliates), their management, directors and, where required, significant owners. All KPMG partners – irrespective of their firm or function – are generally prohibited from owning securities of any audit client of any KPMG firm.

KPMG firms use a web-based independence compliance system (KICS) to assist KPMG professionals in complying with personal independence investment policies.

This system contains an inventory of publicly available investments and provides a tracking mechanism for required users to report acquisitions and disposals of their financial interests. The system facilitates monitoring by identifying and reporting impermissible investments and other non-compliant activity (i.e., late reporting of an investment acquisition).

All partners and manager-grade or above client-facing employees are required to use the KICS system prior to enter into an investment to identify whether they are permitted to do so. They are also required to maintain a record of all of their investments in publicly-traded entities in KICS, which automatically notifies them if any investment subsequently becomes restricted. Newly restricted investments are required to be disposed of within five business days of the notification. We monitor partner and manager compliance with this requirement as part of our program of independence compliance audits of professionals.

The Global Independence Group provides guidance and required procedures relating to the audit and inspection by KPMG firms of personal compliance with KPMG's independence policies. This includes sample criteria including the minimum number of professionals to be audited annually.

Employment relationships

Any KPMG in Taiwan professional providing services to an audit client irrespective of function is required to notify our EIP if they intend to enter into employment negotiations with that audit client. For partners, this requirement extends to any audit client of any KPMG firm that is a public interest entity.

Former members of the audit team or former partners

of KPMG in Taiwan are prohibited from joining an audit client in certain roles unless they have disengaged from all significant connections to our Firm, including payments which are not fixed and predetermined and/or would be material to our Firm, and have ceased participating in our Firm's business and professional activities.

Key audit partners and members of the chain of command for an audit client that is a public interest entity are subject to time restrictions (referred to as 'cooling-off' periods) that preclude them from joining that client in certain roles until a defined period of time has passed.

An assurance team member is also required to notify the EIP when they enter into employment negotiations with the assurance client during the course of the engagement. Former assurance team members or former partners of our Firm who join an assurance client in certain roles cannot continue to participate in our Firm's business or professional activities.

Firm financial independence

KPMG firms are required to also be free from prohibited interests in, and prohibited relationships with, audit clients and their management, directors and, where required, significant owners.

In common with other KPMG firms, we use KICS to record its own direct and material indirect investments in listed entities and funds (or similar investment vehicles) as well as in non-listed entities or funds.

Additionally, KPMG in Taiwan is required to record in KICS any borrowing and capital financing relationships, as well as custodial, trust and brokerage account that hold firm assets.

Business relationships/suppliers

KPMG in Taiwan has policies and procedures in place that are designed to ensure its business relationships with audit and assurance clients are maintained in accordance with the IESBA Code of Ethics and other applicable independence requirements, such as those promulgated by the US Securities and Exchange Commission (SEC).

These include establishing and maintaining a process to evaluate potential supplier arrangements with regard to whether they have a bearing on auditor independence.

All significant prospective business relationships with audit clients are evaluated to identify potential auditor independence and conflicts of interest issues.

Independence clearance process

In addition to the standard acceptance evaluation performed for every engagement, which includes an



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index



evaluation of independence, KPMG in Taiwan follows specific procedures to identify and evaluate threats to independence related to prospective audit clients that are public interest entities; these procedures, also referred to as “the independence clearance process, are required to be completed prior to accepting an audit engagement for these entities.

The ‘KPMG Independence Checkpoint’ tool is used to automate and standardize all the workflows that comprise the independence clearance process.

Ethic and Independence - Training and confirmations

All KPMG in Taiwan partners and client service professionals, as well as certain other individuals, are required to complete independence training that is appropriate to their grade seniority and function upon joining KPMG in Taiwan and on an annual basis thereafter.

All our partners and employees are required to sign, upon joining KPMG in Taiwan, and thereafter, an annual confirmation stating that they have remained in compliance with applicable E&I and other key policies.

Non-audit- services

All KPMG firms are required, at a minimum, to comply with the IESBA Code of Ethics and applicable laws and regulations related to the scope of services that can be provided to audit clients.

In addition to identifying potential conflicts of interest, Sentinel™ facilitates compliance with independence requirements. Certain information on all prospective engagements, including detailed service descriptions, deliverables and estimated fees, are required to be entered into Sentinel™ as part of the engagement acceptance process. When the engagement is for an audit client, an evaluation of potential independence threats and safeguards is also required to be included in the Sentinel™ submission.

Lead Audit Engagement Partners (LAEPs) are required to maintain group structures for their publicly traded and certain other audit clients, including their related entities or affiliates, in Sentinel™. They are also responsible for identifying and evaluating any independence threats that may arise from the provision of a proposed non-audit service and the safeguards available to address those threats.

For entities for which group structures are maintained, Sentinel™ enables LAEPs to review and request revision, approve, or deny, any proposed service for those entities worldwide. For approved proposed services, Sentinel™ designates a timeframe during which the approval remains valid. Upon expiration of the established timeframe, the

services are required to be complete or be re-valuated for permissibility; otherwise, the services are required to be exited.

KPMG global independence policies prohibit KPMG firm audit partners from being evaluated on, or compensated based on, their success in selling non-assurance services to their audit clients.

Fee dependency

KPMG International’s policies recognize that self-interest or intimidation threats may arise when the total fees from an audit client represent a large proportion of the total fees of the KPMG firm expressing the audit opinion. These policies require firms to consult with their Area Quality & Risk Management Leader (ARL) where it is expected that total fees from an audit client will exceed 10 percent of the annual fee income of the member firm for two consecutive years. In addition, if the total fees from a public interest entity audit client and its related entities were to represent more than 10 percent of the total fees received by a particular member firm for two consecutive years, these policies further require that:

- This be disclosed to those charged with governance at the audit client; and
- A partner from another KPMG member firm be appointed as the engagement quality control (EQC) reviewer.

No audit client accounted for more than 10 percent of the total fees received by KPMG in Taiwan over the last two years.

Resolving conflicts of interest

Conflicts of interest can arise in situations where KPMG partners or employees have a personal connection with the client which may interfere, or be perceived to interfere, with their ability to remain objective, or where they are personally in possession of confidential information relating to another party to a transaction.

Consultation with our RMP or EIP is required in these situations.

KPMG policies are also in place to prohibit KPMG personnel from offering or accepting inducements, including gifts and hospitality, to or from audit clients, unless the value is trivial and inconsequential, is not prohibited by relevant law or regulation, and is not deemed to have been offered with the intent to improperly influence the behavior of the recipient or which would cast doubt on the individual’s or the KPMG firm’s integrity, independence, objectivity or judgment.

All KPMG firms and personnel are responsible for

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

identifying and managing conflicts of interest, which are circumstances or situations that have, or may be perceived to have an impact on a firm's and/or its partners' or employees' ability to be objective or otherwise act without bias.

All KPMG firms are required to use Sentinel™ for potential conflict identification so that these can be addressed in accordance with legal and professional requirements.

KPMG in Taiwan has risk management resources who are responsible for reviewing an identified potential conflict and working with the affected member firms to resolve the conflict, the outcome of which is required to be documented.

Escalation and dispute resolution procedures are in place for situations in which agreement cannot be reached on how to manage a conflict. If a potential conflict issue cannot be appropriately mitigated, the engagement is declined or terminated.

Independence breaches

All KPMG in Taiwan personnel are required to report an independence breach to the EIP as soon as they become aware of it. In the event of failure to comply with our independence policies, whether identified in the compliance review, self-declared or otherwise, professionals are subject to an independence disciplinary policy. All breaches of independence rules are required to be reported to those charged with governance as soon as possible except where alternative timing for less significant breaches has been agreed to with those charged with governance.

KPMG in Taiwan has documented and communicated disciplinary policy in relation to breaches of independence policies, incorporating incremental sanctions reflecting the seriousness of any violations. KPMG in Taiwan's Disciplinary Committee oversees policies and procedures in relation to ethical matters and breaches of requirement.

Matters arising are reflected in an individual's quality and risk matrix and considered in promotion and compensation decisions.

Partner rotation

KPMG International partner rotation policies are consistent with the requirements of the IESBA Code of Ethics and require compliance with any stricter local applicable rotation requirements.

Our partners are subject to periodic rotation of their responsibilities for audit clients under applicable laws, regulations, independence rules and KPMG International policy. These requirements place limits on the number

of consecutive years that partners in certain roles may provide audit services to a client, followed by a 'time-out' period during which these partners may not participate in the audit, provide quality control for the audit, consult with the engagement team or the client regarding technical or industry specific issues, in any way influence the outcome of the audit, lead or coordinate other professional service delivered to the client, oversee the relationship of the KPMG firm with the client, or have any other significant or frequent interaction with senior management or those charged with governance.

We monitor the rotation of audit engagement leaders (and any other key roles, such as the Key Audit Partner (KAP) and Engagement Quality Control (EQC) reviewer, where there is a rotation requirement) and develop related transition plans as necessary to enable allocation of partners with the necessary competence and capability to deliver a consistent quality of service to clients.

Zero tolerance of bribery and corruption

Compliance with laws, regulations and standards is a key aspect for everyone at KPMG in Taiwan. In particular, we have zero tolerance of bribery and corruption.

We prohibit involvement in any type of bribery – even if such conduct is legal or permitted under applicable law or local practice. We also do not tolerate bribery by third parties, including by KPMG firm clients, suppliers or public officials. Our firm is required to have appropriate internal controls to mitigate the risk of involvement in bribery by our Firm and its partners and employees.

All KPMG firm partners and employees are required to take training covering compliance with laws, regulations and professional standards relating to anti-bribery and corruption, including the reporting of suspected or actual non-compliance.

Further information on KPMG International anti-bribery and corruption policies can be found on the [anti-bribery and corruption site](#).



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

評估品質風險

在全球層級，KPMG全球總部透過國際審計品質理事會和全球品質與風險管理指導小組的運作，複核會員所的品质監管機制的執行情況結果、檢查結果的根本原因、規劃的修正行動。必要時，必須發展全球性的修正行動要求會員所遵循改善。

全球總部制定的全球性修正行動旨在改變全球組織的文化與行為，並且推動KPMG全球會員所內部對專業服務團隊的績效要求能保持一致性水準。

KPMG全球總部成立品質管理制度(SoQM)專案團隊，負責建置SoQM框架、工具開發與指引以協助SoQM框架中各項組成要素的執行作業。此外，SoQM專案團隊亦指導全球會員所SoQM的導入工作。

在會員所層級，我們全力實施品質管理，期使台灣所落實程度能如同ISQM 1的要求標準(請同步參閱「[品質管制制度](#)」一段)。ISQM 1要求事務所透過八個組成要素建立健全的品質管理制度(SoQM)。此準則要求以風險為基礎的評估過程來了解任何可能對我們達成品質目標之能力所產生不利影響的條件、事件、情況、行動或不當作為。

我們的營運模式有助於理解和及早辨識影響審計品質的潛在風險。辨識風險和降低風險的方式係經由適當群體的會議討論，例如，SoQM執行與測試團隊、審計品質委員會和根本原因分析團隊。我們也對審計品質相關問題執行進一步的根本原因分析並落實改善(請參見「[根本原因分析](#)」一段。)

SoQM的運作是我們不斷致力提高全球審計品質和一致性的核心。



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

Assessing risks to quality

At a global level, through the global Audit Quality Council and the Global Quality & Risk Management (GQ&RM) Steering group, KPMG International reviews the result of the quality monitoring programs, reviews firm root causes and planned remedial actions and develops additional global remediation actions as required.

Global remediation actions developed by KPMG International are aimed at changing culture and behavior across the global organization and at driving consistent engagement team performance within KPMG firms.

KPMG International has established a Global SoQM Project Team which is responsible for developing the SoQM framework, tools and guidance supporting each of the components of the SoQM and directing the implementation effort across the KPMG network.

At a local level, we are working towards full implementation of ISQM 1 (also see “[System of quality control](#)” paragraph). ISQM 1 requires firms to establish a robust System of Quality Management (SoQM) across eight specified components. This Standard requires us to obtain an understanding of the conditions, events, circumstances, actions or inactions that may adversely affect our ability to achieve quality objectives as part of our risk assessment process.

Our operating model facilitates this understanding and the early identification of potential risks to audit quality. Identified risks and ways to mitigate them are promptly discussed in appropriate leadership forums such as SoQM implementation and testing team, Audit Quality Committee, and RCA team. Further root cause analysis in respect of audit quality issues is also conducted and followed (please see “[Root Cause Analysis \(RCA\)](#)” paragraph).

The SoQM activities are central to our ongoing effort to enhance audit quality and consistency across the globe.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

有效的溝通



我們認知到維持審計品質的另一個重要來源是取得利害關係人的意見回饋並採取實際作為。

8.1 提供深入分析，保持開放和誠實的雙向溝通

我們與公司治理單位（通常為審計委員會）進行雙向溝通，通常是審計品質的關鍵，也是查核報告和審計服務提供的一個關鍵面向。

在本所，我們強調必須通過相關指引和支援的資源，使公司治理單位瞭解整個審計過程中出現的問題。我們透過審計報告和簡報的整合，並出席審計委員會或董事會會議，以及在適當情況下與公司管理階層和審計委員會成員進行持續討論來實現此一目標。

我們就審計事項、客戶的業務、會計政策的適當性、財務報告系統和控制的設計和執行、關鍵會計判斷、與管理階層觀點不同見解的事項，以及發現有關任何審計差異或錯誤等方面，進行專業見解的分享。

審計委員會的作用是通過監督公司與專業審計人員之間的關係，並挑戰專業審計人員的工作及其工作方式，以作為支持品質審計的關鍵。

IFRS組織

KPMG Global IFRS組織提供相關資訊及資源以協助KPMG Taiwan客戶之董事會及審計委員會成員、執行長、管理階層及利害關係人得以獲得與時俱進之全球財務及永續報告架構之洞見及領導思維。

8.2 傾聽員工的聲音—全球員工意見調查 (GPS)

只有透過全心投入且具專業能力的員工，KPMG才能依循審計品質的期望與要求，如實執行審計業務。

每年，KPMG台灣所所有人員都將受邀參加一次全球員工意見調查。藉此調查，同仁可依據自己在KPMG工作的經驗，獨立且不受他人干擾的表達自己的真實感受。GPS提供了一個機會，讓我們對員工的認同感、以及可提升員工認同感的見解或方式有進一步深入的瞭解。調查的結果可以數種不同人員結構要素做進一步分析，例如，部門、地區、職級、角色、性別等。這些分析結果有助於會員所掌握未來規劃行動計畫的重點與方向。因此，藉由GPS，本所能更深入的了解，我們是否已關注到任何有關影響員工認同感的重要因素或範疇。問卷調查中也特別聚焦審計品質的部分，過去12個月內有參與審計相關業務的同仁皆需要回應關於審計品質

的問題，這將提供給我們可靠的數據與資訊，藉以推動審計品質相關的事項。

GPS也特別針對品質與風險行為、審計品質、KPMG核心價值的認同、同仁與合夥人對品質、領導階層與企業文化的想法等方面進行調查，並為本所和KPMG全球總部的領導階層提供詳細的調查結果。

KPMG台灣所每年針對調查的發現與結果做出相對應的行動。KPMG全球總部亦會將GPS全球會員所意見調查結果彙總呈報KPMG全球總部董事會，以擬定適切的後續行動。而針對特定審計議題的調查結果，我們也會進行後續的詳細分析，尤其是有關審計品質的部分。分析結果與關鍵議題每年提交給審計營運長與審計委員會進行評估，並制定後續符合實際需求的行動計劃。

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

Communicating effectively

We recognize that another important contributor to upholding audit quality is to obtain and act upon feedback from key stakeholders.

8.1 Provide insights, and maintain open and honest two-way communication

Two-way communication with those charged with governance, often identified as the Audit Committee, is key to audit quality and is a key aspect of reporting and service delivery.

At KPMG in Taiwan, we stress the importance of keeping those charged with governance informed of issues arising throughout the audit through guidance and supporting resources. We achieve this through a combination of reports and presentations, attendance at audit committee or board meetings, and, when appropriate, ongoing discussions with management and members of the audit committee.

We share insights on the audit, our client's business practices, the appropriateness of accounting policies, the design and operation of financial reporting systems and controls, key accounting judgments, matters where we may disagree with management's view, and any audit differences or errors identified.

The role of audit committees is key in supporting quality auditing by overseeing the relationship between company and auditor and challenging what auditors do and how they do it.

IFRS Institute

KPMG's Global IFRS Institute provides information and resources to help KPMG in Taiwan Board and Audit Committee members, executives, management, stakeholders and government representatives gain insight and access thought leadership about the evolving global financial and sustainability reporting frameworks.

8.2 Listening to our people – Global People Survey (GPS)

Only with engaged, talented people can KPMG deliver audits in line with our audit quality expectations.

Annually, all KPMG in Taiwan personnel, across all functions, are invited to participate in an independent Global People Survey to share their perception about their experience working for KPMG. The GPS provides a measure of our people's engagement and insights into areas driving engagement. Results can be analyzed by several factors, for example, functional or geographic area, grade, role, gender to provide additional focus for action. Through the GPS, KPMG in Taiwan gains additional insight on how we are faring on categories known to impact engagement. We also cover areas of focus which are directly relevant to audit quality; the survey includes specific audit quality related questions that all individuals who participated in an audit in the previous 12 months are asked to respond to, giving us a particular data set for audit quality related matters.

The survey also specifically provides KPMG in Taiwan and KPMG global leadership with results related to quality and risk behaviors, audit quality, upholding KPMG values, employee and partner attitudes to quality, leadership and tone at the top.

KPMG in Taiwan participates in the GPS, monitors results and takes appropriate actions to communicate and respond to the findings of the survey. The results of the GPS are also aggregated for the entire global organization and are presented to the Global Board each year and appropriate follow-up actions agreed. Audit specific analysis of GPS results is also undertaken, with a particular focus on audit quality. Results and key themes are presented to the Head of Audit and Audit Committee on an annual basis for consideration of appropriate remedial action, if needed.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

執行具審計品質之查核工作



審計執行過程與審計結果一樣重要。本所的會計師與同仁均被期望展現專業的行為並遵循相關的政策和程序，以提供有效率和效果的審計服務。

9.1 諮詢的必要性

鼓勵諮詢文化

KPMG台灣所鼓勵審計團隊於決策過程中尋求諮詢協助，此諮詢文化將有助於審計品質的提升。基於此諮詢文化優勢，我們鼓勵審計專業人員就較困難或是具爭議的議題進行諮詢。為此，事務所訂定對於重要會計及審計議題諮詢之流程與政策。

議題的諮詢與國際資源

KPMG全球總部提供會員所有關會計及審計資源及諮詢的協助，主要組織包含：

全球審計方法小組 (GAMG)

GAMG依循適用的審計準則(ISAAs、PCAOB及AICPA)之要求，建立並維護KPMG審計方法。

KPMG全球審計工具開發小組 (KGSG)

KGSG負責發想、開發及布達全球審計工具，包含新科技及自動化創新。

透過GAMG及KGSG協力合作，致力於創新及科技應用，投入大量心力於KPMG審計方法及工具，改善KPMG審計品質、全球一致性及標準化。

GAMG及KGSG於全球三個區域均設有據點(美洲、歐洲與中東及非洲、亞太地區)，由來自全球各地具審計、資訊科技、資料科學、數學、統計學等背景之專業人士組成，其豐富的經驗及創新思維運用於進一步提升KPMG的審計能力。

更多關於KPMG全球審計方法及科技相關審計工具，請詳見此報告中的「擁抱數位科技」段落說明。

國際準則小組 (ISG)

ISG與來自世界各地的IFRS主題團隊、IFRS準則小組及ISA準則小組合作，促進KPMG會員所間對於IFRS準則的解釋及審計要求的一致性、辨識新興議題及即時發展全球指引。

美國公開發行公司會計監督委員會準則小組 (PSG)

PSG係由一群具有PCAOB審計專業背景的專業人士組成，致力於KPMG會員所對美國SEC法規定義之非美國組成個體之美國公司、在美國上市之外國企業及SEC上市公司之非美國組成個體執行審計工作者，關於PCAOB審計準則解釋的一致性。PSG亦同時提供PCAOB案件審計人員專業訓練課程。

專業知識相關資源

知識管理組提供審計同仁審計及會計議題諮詢服務，同時協助查核團隊處理與各團隊間或品質複核人員間相異之意見。必要時，ISG及PSG亦提供諮詢服務。

9.2 以專業判斷及懷疑態度審慎評估所取得之審計證據

審計證據係因應財務報表查核之重大不實表達風險，查核人員會全盤考量執行查核時所需取得的查核證據之性質及範圍，包括相互矛盾或不一致的查核證據。於查核過程中，每位查核團隊成員需運用專業判斷及保持專業上應有之懷疑態度。專業懷疑包含質疑的心態及對於審計證據相互矛盾或不一致的警覺心；專業判斷則應注意易對良好判斷構成威脅的偏見保持警覺。

9.3 指導、監督及複核

持續的指導、監督及複核

為持續提升培養同仁專業技能，我們致力於打造持續學習的環境及指導文化。

在查核過程中，適時指導查核團隊成員，提供必要協助和及時複核其工作，包括：

- 案件會計師參與規劃階段過程之討論
- 追蹤審計案件進度
- 考量查核團隊中每一位成員的專業及其能力，包含是否

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index



有足夠時間完成工作；是否了解所被指派的工作內容；是否依案件規劃的查核方式進行工作

- 協助查核團隊成員解決查核過程中發現的重大議題並適當地調整規劃階段的審計方法
- 於查核過程中，辨識需與有經驗之查核團隊成員討論的議題

有效指導及監督的重要關鍵為及時複核查核團隊的工作成果，以便及時辨認、討論及處理重要查核議題。

案件品質管制複核會計師

案件品質管制複核會計師在KPMG的品質框架中扮演著重要的角色。此角色由風控長指派，主要針對所有上市(櫃)公司、風險高或具高度公眾利益的非上市(櫃)公司，以及風控長考量特定風險後，判定需要經此角色複核等之查核案件(包括期中財務報表核閱)進行案件品質管制複核工作。

經過案件品質複核人員的審查可以合理確信查核團隊已適當地辨識出重大風險，包括舞弊風險，並設計及執行查核程序以回應此風險。

案件品質複核人員必須符合訓練要求及經驗豐富度標準，才能針對特定的案件團隊和審計客戶執行品質管制審查。同時，擁有適當的經驗與知識，才能對案件團隊所做的重大決定和判斷，以及財報出具的適當性等要點，進行公正客觀的審查。

只有當案件品質複核人員所提出的重大問題均被解決時，複核作業才算完成。複核作業包括評估財務報表和揭露的適當性、重大判斷和結論達成、與治理單位溝通及預計提出的查核報告等。簽署查核報告的會計師對會計和審計事項的解決結果負最終責任。

我們持續強化和改善案件品質管制複核會計師在事務所承接的查核案件中所扮演的角色，並且制定一系列的配套制度來強化此角色，包括發布最佳實務指引、將具體的審計要求納入查核工作流程、制定專業資格評估、任命和培訓案件品質管制複核會計師的相關政策等。

9.4 適當地諮詢及記錄查核結論

查核報告

審計準則規範會計師查核報告之格式及內容，包含會計師應對財務報表在所有重大方面是否依照適用之財務報導架構編製，從審計的結果形成查核意見。

在準備會計師查核報告過程中，案件會計師得以藉由諮詢知識管理組獲得指引及專業協助，尤其有重要審計報告事項需要向報告使用者說明者，例如：強調事項段、其他事項段、修正式意見或關鍵查核事項之溝通等。

工作底稿歸檔政策

KPMG台灣所遵循KPMG全球總部工作底稿歸檔政策，並要求同仁應於期限內完成歸檔工作。對於行政管理及倉庫保管等各方面亦執行全面性的管控，以確保客戶及事務所的機密

性資訊受到完善的防範。

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

Performing quality engagements

How an audit is conducted is as important as the result. KPMG partners and employees are expected to demonstrate certain key behaviors and follow certain policies and procedures in the performance of effective and efficient audits.

9.1 Consulting where necessary

Encouraging a culture of consultation

KPMG in Taiwan encourages a strong culture of consultation that supports engagement teams throughout their decision-making processes and is a fundamental contributor to audit quality. We promote a culture in which consultation is recognized as a strength, and that encourages all our professionals to consult on difficult or contentious matters. To help with this, firms are required to have established protocols for consultation and documentations of significant accounting and auditing matters, including procedures to facilitate resolution of difference of opinion on engagement issues.

Technical consultation and global resources

Technical accounting and auditing support are available to KPMG firms through the Global Audit Methodology Group (GAMG), the KPMG Global Solutions Group (KGSG), the International Standards Group (ISG) and the PCAOB Standards Group (PSG).

Global Audit Methodology Group (GAMG)

KPMG's audit methodology is developed and maintained by the GAMG. The GAMG develops our audit methodology based on the requirements of the applicable auditing standards – International Standards on Auditing (ISAs), the PCAOB and the AICPA.

KPMG Global Solutions Group (KGSG)

The KGSG is responsible for the envisioning, development, and deployment of global audit tools, including new technology and automation innovations.

KGSG and GAMG work collaboratively to support KPMG

through collaboration, innovation and technology. We have made significant investment in our audit methodology and tools, with the core focus of improving audit quality, global consistency and standardization.

With locations in each of the three KPMG regions (Americas, Europe, the Middle East and Africa and Asia Pacific), the KGSG and GAMG teams comprise professionals with background in audit, IT, data science, mathematics, statistics and more, from around the world, who bring diverse experiences and innovative ways of thinking to further evolve KPMG's audit capabilities.

More information- about KPMG's global audit methodology and technology-based tools is included in the '[Embracing digital technology](#)' section of this report.

International Standards Group (ISG)

The ISG work with Global IFRS Standards topic teams, with geographic representation from around the world, and the IFRS Standards Panel and ISA Panel to promote consistency of interpretation of IFRS Standards and auditing requirements between member firms, identify emerging issues, and develop global guidance on a timely basis.

PCAOB Standards Group (PSG)

The PCAOB Standards Group (PSG) comprises a dedicated group of professionals with backgrounds in PCAOB auditing standards who promote consistency of interpretation of PCAOB auditing standards in KPMG firms' audits of non-US components of US companies and of foreign private issuers and non-US components of SEC issuers, as defined by SEC regulations. The PSG also provides input into the development of training for auditors



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

who work on PCAOB audit engagements.

Professional practice resource

We provide consultation support on auditing and technical accounting matters to their audit professionals through professional practice resources (referred to as Department of Professional Practice or DPP). This resource also assists engagement teams where there are differences of opinion either within teams or with the EQC reviewer. Unresolved differences are required to follow a prescribed escalation protocol for final resolution. KPMG's International Standards Group and PCAOB Standards Group are also available for consultation support when required.

9.2 Critically assessing audit evidence, using professional judgement and skepticism

On all KPMG audits, the nature and extent of the audit evidence we gather is responsive to the assessed risks. We consider all audit evidence obtained during the course of the audit including contradictory or inconsistent audit evidence. Each team member is required to exercise professional judgement and maintain professional skepticism throughout the audit engagements. Professional skepticism involves a questioning mind and alertness to contradictory or inconsistencies in the audit evidence. Professional judgement encompasses the need to be aware of and alert to biases that may pose threats to good judgements.

9.3 Direct, coach, supervise and review

Embedding ongoing mentoring, supervision and review

To invest in the building of skills and capabilities of KPMG professionals, KPMG in Taiwan promotes a continuous learning environment and supports a coaching culture.

Ongoing mentoring, coaching and supervision during an audit involves:

- engagement partner participation in planning discussions
- tracking the progress of the audit engagement
- considering the competence and capabilities of the individual members of the engagement team, including whether they have sufficient time to carry out their work, whether they understand their instructions, and whether the work is being carried out in accordance with the planned approach to the engagement
- helping engagement team members address any significant matters that arise during the audit and

modifying the planned approach appropriately

- identifying matters for consultation with more experienced team members during the engagement.

A key part of effective mentoring and supervision is timely review of the work performed so that significant matters are promptly identified, discussed and addressed.

Engagement quality control (EQC) reviewers

The Engagement Quality Control (EQC) review is an important part of KPMG's framework for quality. An EQC reviewer is required to be appointed for audits, including any related reviews of interim financial information, of all listed entities, non-listed entities with high risk or a high public profile, and other engagements as designated by our RMP.

An EQC review provides reasonable assurance that the team has appropriately identified significant risks, including fraud risks, and has designed and executed audit procedure to address them.

EQC reviewers are required to meet training and experience criteria to perform a quality control review for a particular engagement team and audit client and have the appropriate experience and knowledge to perform an objective review of the more critical decision and judgment made by the engagement team and the appropriateness of the financial statements.

The audit is completed only when the EQC reviewer is satisfied that all significant questions raised have been resolved. A review includes assessing appropriateness of the financial statements and disclosures, significant judgments made and conclusions reached, communications with those charged with governance, and the proposed audit report. The partner who signs the audit report is ultimately responsible for the resolution of accounting and audit matters.

We continually seeking to strengthen and improve the role that the EQC review plays in member firm audits and have taken a number of actions to reinforce this, including issuing best practice guidance, incorporating specific review requirements into our audit workflow, and developing policies relating to recognition, nomination and development of EQC reviewers.

9.4 Appropriately support and document conclusions

Reporting

Auditing standards largely dictate the format and content of the auditors' report that includes an opinion on the fair presentation of the client's financial statements in all



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

material respects. Experienced engagement partners form all audit opinions based on the audit performed.

In preparing auditors' reports, engagement partners have access to extensive reporting guidance and technical support through consultations with our DPP, especially where there are significant matters to be reported to users of the auditors' report (e.g., a modification to the opinion or through the inclusion of an 'emphasis of matter' or 'other matter' paragraph, as well as key audit matters to be communicated).

Engagement documentation

KPMG in Taiwan audit documentation is completed and assembled according to the timeline established by KPMG International policy, which is shorter than that required by relevant auditing standards. We have implemented administrative, technical and physical safeguards to protect the confidentiality and integrity of client and firm information.



序言
Introduction and
Foreword

實踐我們的文化
與核心價值
Living our culture
and values

運用技術專長
與專業知識
Applying expertise
and knowledge

擁抱數位科技
Embracing digital
technology

培養多元技能
的團隊
Nurturing diverse
skilled teams

承接客戶與案件
Associating with
the right clients and
engagements

秉持獨立性與職業道德
Being independent
and ethical

評估品質風險
Assessing risks to
quality

有效的溝通
Communicating
effectively

執行具審計品質
之查核工作
Performing quality
engagements

監督與修正
Monitoring and
remediation

附錄 A-D
Appendix A-D
中英文對照索引
Index

監督與修正



完整的品質監督和遵循計畫使本所能夠辨識出審計品質方面的缺失，從而進行根本原因分析，並制定、實施和報告有關個人查核案件和事務所整體品質控制制度的修正行動計畫。

10.1 會員所與全球總部共同一致的密切監督與衡量品質

致力於持續改善

KPMG全球總部承諾持續改善查核工作的品質、一致性與效率。對全球會員所於品質監督與法規遵循計畫具一致的執行標準，包括測試和報告的性質及範圍。

內部監督與遵循計畫

本所的監督計畫係依照KPMG全球總部所制定適用於全球會員所的遵循計畫。主要針對以下兩方面進行評估：

專業服務案件層面：案件執行時須遵循適用的法令規定和KPMG全球總部制定的主要政策及程序。

事務所營運層面：遵循KPMG全球總部制定的主要政策和程序、主要品質管制政策和程序，確保政策和程序具關聯性、適當性並且有效運作。

我們的內部監督計畫也有助於評估品質管制制度是否經過適當設計且有效執行和運作。此計畫主要包含品質績效複核(QPR)和風險遵循程序(RCP)，其每年定期對審計、稅務和顧問部門分別進行審查作業。

這些遵循查核的整體檢查結果會與相關受查單位或人員先進行內部溝通，之後向本所內部、區域、或全球等各層級呈報並採取適當的改善計劃與行動。

審計品質績效複核 (QPR)

審計品質績效複核計畫主要係評估案件層級之績效，藉以提升案件品質的可能性。

風險基礎方法

每位審計案件會計師至少每三年為一個週期會被檢視。受檢案件係採用風險基礎方法進行抽樣選案。

本所係依據KPMG全球總部的QPR要求進行每年的QPR計畫。複核作業係以當地會員所執行為主，並由來自其他會員所具備獨立及複核經驗豐富之合夥人擔任QPR計畫領導人，查核程序均受到區域(亞太區)及全球(KPMG全球總部)層級的監督。

複核人員之選任、準備工作和檢查程序

複核人員的選任具有嚴謹的篩選標準。

我們亦對複核團隊和其它監督檢查程序的成員進行必要的訓練。訓練焦點著重於審計主管機關關切的主題，且訓練標準與外部複核人員一樣嚴格。

來自審計QPR的評估

我們對受檢視案件之評分和會員所審計實務評估係使用一致的標準進行。評分共有三個等級：滿意、需執行改善、不滿意。

查核報告

QPR的檢查結果傳達給所內專業人員的方式係透過書面溝通、內部訓練工具，以及定期與合夥人、經理和同仁之會議討論。對於所獲得的查核發現會納入後續的檢查作業中，以持續監督改善的程度與狀況。

整體查核作業結束後，若檢查結果落於「不滿意」的等級時，審計案件主持會計師會收到有關各個跨境案件查核結果為不滿意的通知。此外，審計案件之集團主持會計師和事務所亦會被告知有關各子公司或附屬機構受當地事務所進行品質複核後所發現的重大品質問題。

風險遵循程序 (RCP)

KPMG全球總部發展並維護適用於所有會員所之品質管制政策與流程，這些政策和程序及其相關程序包含了ISQC1的要求。每年的RCP計畫中，我們進行嚴謹的作業流程評估，包括品質管制與作業程序的文件記錄保存、相關的遵循測試、缺失發現報告、改善計畫與查核結果。

RCP的目標為：

紀錄、評估與監督本所的品質管制制度有確實遵循KPMG全球總部的全球品質與風險管理(GQ&RM)政策，以及相關法律與法規要求；及

為本所提供評估本所及同仁是否符合相關專業準則標準及適用的法律及法規要求之基礎。

遵循查核結束後，若發現有缺失，則本所需要制定適當的行動計劃並持續監測每個行動計畫所執行的改善狀況。

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

全球品質與遵循複核計畫

KPMG全球會員所均受KPMG全球總部之全球品質與遵循複核(GQ&CR)團隊，依據既定的風險標準，在既定時間週期內進行獨立的遵循複核檢查。

執行GQ&CR的團隊成員與各會員所間之關係均具備獨立性，並對GQ&RM政策具有公正客觀且深入的知識。GQ&CR團隊每次依選定的KPMG全球總部政策和程序進行年度檢查計畫，據此執行與評估遵循狀況，並在會員所間分享最佳實務作法。GQ&CR團隊對下列事項進行獨立評估：

本所對品質與風險管理的承諾(治理基調)，包括整體組織結構、治理和財務支應，並加強此承諾；

本所對KPMG全球總部的政策與程序之遵循；

本所執行RCP的穩健性。

本所制定行動計畫以回應所有GQ&CR檢查結果之改進事項，並與GQ&CR團隊達到一致之結論。行動計畫之執行係由GQ&RM指導小組監督，必要時，KPMG全球和區域層級之領導層亦須參與行動執行。

區域風控長(ARL)

全球品質、風險與監管之主持人(全球風控長)任命區域層級的品質與風險負責人(區域風控長，ARL)，負責定期與持續監督作業以評估會員所投入在辨識、管理和報告可能損害KPMG品牌的重大風險監督程序之有效性。ARL的主要職責包括瞭解會員所辨識出的問題及相關回應或改正措施，並回報全球風控長。

取得和評估利害關係人的回饋並採取行動

外部主管機關監管審查

我們致力持續改善並修正任何已辨識出的審計品質缺失，這些缺失可能削弱公眾對我們的信任。我們也相信，外部監管機構的審查在增強公眾對審計過程的信心方面發揮相當重要的作用。

本所與監管機構保持專業和相互尊重的關係，包括積極參與、及時回應問題並採取適當的修正行動。

金融監督管理委員會(金管會，FSC)

依據《中華民國會計師法》第19條規定，金管會有權檢查本所的業務和財務狀況，包括我們內部的品質績效複核計畫及提出相關的改善建議。為提高檢查效率，金管會與美國PCAOB實施三年為一個週期的聯合檢查。最近期的全面審查於2020年進行，金管會及PCAOB分別於2021年3月與2022年3月發出審查結果報告。

美國公開發行公司會計監督委員會(PCAOB)

本所提供審計服務的客戶除了在台灣掛牌上市(櫃)外，尚有於美國證券交易所掛牌，因此本所亦遵循相關規定於美國PCAOB註冊登記。PCAOB依照掛牌家數區分層級，並據以

決定對註冊事務所的定期檢查週期。本所落於美國掛牌審計客戶小於100家以下之層級，故為每三年為一個週期定期受檢。

PCAOB的檢查報告分為兩部份，第一部份是公開文件，內容包含有關複核案件的觀察結果；第二部份為不公開文件，內容包含事務所的審計績效與事務所營運的品質管制制度執行狀況。第二部分的報告只有在自報告日起12個月內沒有充分檢回應查結果與落實改善措施的情況下才會予以公布。

我們承諾對所有報告做即時回應。本所的檢查結果可於美國PCAOB網站 [Firm Inspection Reports | PCAOB \(pcaobus.org\)](https://www.pcaobus.org) 取得。

中華民國會計師公會全國聯合會(CPA Associations)

KPMG台灣所每五年定期接受一次由中華民國會計師公會全國聯合會(簡稱全國聯合會)主持的外部同業評鑑。此評鑑工作係依據證券期貨局(SFB)(下轄金融監督管理委員會(FSC))要求的規範而進行的事務所整體查核品質管制評鑑。如果遇到金融監督管理委員會與美國公開發行公司會計監督委員會(PCAOB)聯合檢查的年度與全國聯合會的檢查落於同年度，則本所將申請將全國聯合會的檢查往後推延兩年再進行。上述機構的檢查內容均分為兩個層次：對事務所整體品質管制及專業服務案件的品質議題分別審查。

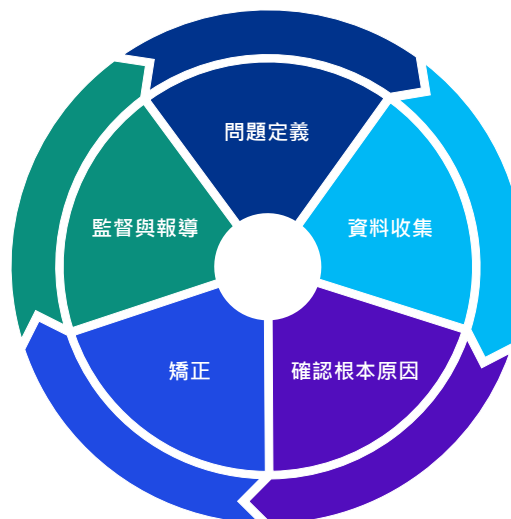
客戶回饋

客戶的意見回饋也相當重要。對此，我們同時積極尋求客戶對我們專業服務品質反饋意見。

執行根本原因分析(RCA)

KPMG台灣所對審計品質議題執行進一步的根本原因分析(RCA)以防止同樣的問題再次發生，並積極找出良好的解決方法，做為持續改善作業的一部分。本所執行RCA的團隊成員參與以「全球RCA 5步驟原則」為基礎的RCA訓練課程，這些課程培訓的資源放置於一個共通的平台中，隨時提供RCA團隊取得提升實務及技巧相關的資源，並進行RCA規劃與執行。

全球RCA 5步驟原則：



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

全球會員所都有責任執行RCA，從而辨識問題所在並制定適當的改正計畫，以解決所辨識出的審計品質問題。

本所由審計部營運長負責審計品質管制，包括審計品質相關議題的改正措施，並由風控長監督改正計畫的執行狀況。

KPMG全球總部持續強化我們的根本原因分析流程並推動朝向全球會員所組織運作一致性。

透過全球培訓課程、工具開發與指引來實施改善行動，得藉此確保全球會員所對基本原則正確運用，並在彼此間分享最佳實務經驗。



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

Monitoring and remediation

Integrated quality monitoring and compliance programs enable KPMG firms to identify quality deficiencies, to perform root cause analysis and develop, implement and report remedial action plans, both in respect of individual audit engagements and the overall system of quality control.

10.1 Rigorously monitor and measure quality at the local and global level

Commitment to continuous improvement

KPMG commits to continually improve the quality, consistency and efficiency of KPMG audits. The quality monitoring and compliance programs are globally consistent in their approach across all member firms, including the nature and extent of testing and reporting.

Internal monitoring and compliance programs

KPMG in Taiwan's monitoring programs are created by KPMG International and applied across KPMG firms. The programs evaluate both:

- engagement performance in compliance with the applicable laws and regulations, and KPMG International key policies and procedures; and
- Our compliance with KPMG International key policies and procedures and the relevance, adequacy and effective operation of key quality control policies and procedures.

Our internal monitoring programs also contribute to the assessment of whether our system of quality control has been appropriately designed, effectively implemented, and operates effectively. These include Quality Performance Reviews (QPR) and Risk Compliance Programs (RCP), which are conducted annually across the Audit, Tax and Advisory functions.

The results and lessons from the integrated monitoring programs are communicated internally and appropriate action is taken at local, regional and global levels.

Audit Quality Performance Reviews (QPR)

The Audit QPR program assess engagement level performance and identifies opportunities to improve engagement quality.

Risk-based approach

Each audit engagement partner is reviewed at least once in a three-year cycle. A risk-based approach is used by KPMG firms to select engagements.

KPMG in Taiwan conducts the annual QPR program in accordance with KPMG International QPR instructions. The reviews are performed at local level and are overseen by an experienced lead reviewer independent from our Firm. The process is monitored regionally and globally.

Reviewer selection, preparation and process

There are robust criteria for selection of reviewers.

Training is provided to review teams and others overseeing the process, with a focus on topics of concern identified by audit oversight regulators and the need to be as rigorous as external reviewers.

Evaluation from Audit QPR

Consistent criteria are used to determine engagement ratings and member firm Audit practice evaluations. Audit engagements selected for review are rated as 'Satisfactory', 'Performance Improvement Needed' or 'Unsatisfactory'.

Reporting

Findings from the QPR program are disseminated to member firm professionals through written communications, internal training tools, and periodic partner, manager and staff meetings. Areas of audit where findings are identified are emphasized in subsequent



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

inspection programs to gauge the extent of continuous improvement.

Lead audit engagement partners (LAEPs) are notified of unsatisfactory rating on their respective cross-border engagements. Additionally, LAEPs of parent companies/head offices are notified where a subsidiary/affiliate of their client group is audited by a member firm where significant quality issues have been identified during the QPR.

Risk Compliance Program (RCP)

KPMG International develops and maintains quality control policies and processes that apply to all KPMG firms. These policies and processes, and their related procedures, include the requirements of ISQC1. During the annual RCP, we perform a robust assessment program consisting of documentation of quality controls and procedures, related compliance testing and reporting of exceptions, action plans and conclusions.

The objectives of the RCP are to:

- document, assess and monitor the extent of compliance of KPMG in Taiwan system of quality control with Global Quality & Risk Management (GQ&RM) policies and key legal and regulatory requirements; and
- provide the basis for KPMG in Taiwan to establish to evaluate that our Firm and its personnel comply with relevant professional standards and applicable legal and regulatory requirements.

Where deficiencies are identified, we are required to develop appropriate action plans and then monitor the status of each action item.

Global Quality & Compliance Review (GQ&CR) program

Each KPMG firm is subject to a GQ&CR conducted by KPMG International's GQ&CR team, independent of the member firm, at various intervals based on identified risk criteria.

The GQ&CR team performing the review is independent of our Firm and is objective and knowledgeable of GQ&RM policies. GQ&CRs assess compliance with selected KPMG International policies and procedures and share best practices among member firms. The GQ&CR provides an independent assessment of:

- a firm's commitment to quality and risk management (tone at the top) and the extent to which its overall structure, governance and financing support and reinforce this commitment;
- a firm's compliance with KPMG International policies

and procedures; and

- The robustness with which the member firm performs its own compliance program (RCP).

KPMG in Taiwan develops action plans to respond to all GQ&CR findings that indicate improvement is required and agree these with the GQ&CR team. Our progress on action plans is monitored by the GQ&RM Steering Group and where necessary, to appropriate KPMG International and regional leadership.

Area Quality & Risk Management Leaders

The Global Head of Quality, Risk and Regulatory appoints Area Quality & Risk leaders (ARLs) who serve a regular and ongoing monitoring functions to assess the effectiveness of a member firm's efforts and processes to identify, manage and report significant risks that have the potential to damage the KPMG brand. Significant activities of the ARL, including member firm issues identified and related member firm response/remediation, are reported to GQ&RM leadership.

External regulatory reviews

We invest in continuous improvement and rectify any identified deficiencies in audit quality capable of eroding public trust. We also believe that the regulator has an important role to play in enhancing public confidence in the audit process.

Our Firm is expected to maintain professional and respectful relationships with regulators, including proactively engaging, responding to questions in a timely manner and taking appropriate remedial actions.

Financial Supervisory Commission R.O.C (Taiwan) (FSC)

Based on the Article 19 of Certified Public Accountant Act, the FSC has the right to inspect our Firm's business and financial position, including our internal quality performance review program and proposing the relevant improvement suggestions. To promote efficiency, FSC and Public Company Accounting Oversight Board (PCAOB) implement triennial joint inspection. The most recent general inspection was conducted in 2020, with the FSC and PCAOB issuing inspection results reports in March 2021 and March 2022, respectively.

Public Company Accounting Oversight Board (PCAOB)

Considering audit clients of our Firm including several SEC registrants, we are also registered with Public Company Accounting Oversight Board (PCAOB) in the United- States. The PCAOB performs inspections of registered public accounting firms and conducts



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

investigations and disciplinary proceedings. KPMG in Taiwan is subject to the inspection processes of the PCAOB. As a SEC Registered audit firm with less than 100 SEC listed audit clients, KPMG in Taiwan was subject to triennial inspection by PCAOB.

The PCAOB's reports are presented in two parts. Part I is a public document containing observations relating to specific engagements reviewed by the PCAOB. Part II is a private document containing the PCAOB's observations regarding our quality control systems related to audit performance and firm-wide functions. This part of the report will be made public only to the extent that any of the POAOB's comments and observations have not been adequately addressed with 12 months of the date of the report.

We are committed to responding to all reports on a timely basis. The inspection reports for KPMG in Taiwan are available on PCAOB's website at: [Firm Inspection Reports | PCAOB \(pcaobus.org\)](https://www.pcaobus.org/firm-inspection-reports)

The National Federation of Certified Public Accountants Association (CPA Associations)

KPMG in Taiwan undergoes an external scheduled peer reviews that is conducted by the National Federation of Certified Public Accountants Association once every five years. This review is conducted in response to the request of the Securities and Futures Bureau (SFB)(organized by FSC (Financial Supervisory Commission R.O.C. (Taiwan))) of Taiwan to conduct a quality review program. If the year of joint inspected by FSC and Public Company Accounting Oversight Board (PCAOB) and the scheduled inspection year of CPA Association are encountered, we will apply CPA Associations inspection postponed for two years. Both firm wide and engagements quality issues are inspected respectively.

Client feedback

Client feedback is also important. We proactively seek feedback from clients on the quality of our services.

Perform root cause analysis

KPMG in Taiwan conducts Root Cause Analysis (RCA) in respect of audit quality issues to prevent them from recurring and help identify good practices as part of continuous improvement. In RCA training, based on our Global RCA Five Step Principles which was attended by those individuals at KPMG in Taiwan who will be performing RCA or directing those performing RCA. The training provides a common platform for advancing the practices and skills associated with resourcing, planning, and conducting RCA.

The Global RCA Five Step Principles are as follows:



It is the responsibility of all KPMG firms to perform RCA and thereby identify and subsequently develop appropriate remediation plans for the audit quality issues identified.

Our HoA is responsible for audit quality, including the remediation of audit quality issues. Our Firm's RMP monitors the implementation of the remediation plan(s).

KPMG International continues to strengthen our root cause analysis process and drive consistency across the organization.

The remedial actions have been implemented through the development of global training, tools, and guidance to drive consistency and ensure that the fundamentals are right and the best practices are shared across the global organization.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

品質管制與獨立性 有效聲明

KPMG承諾以獨立、公正客觀和合乎職業道德規範的方式提供高品質的專業服務，以維持公眾之信任和利害關係人的信賴。

持續有效的品質管制制度是實現我們承諾的關鍵。本報告描述了我們的品質管制制度，以及根據專業準則、適用的法律和法規所進行的查核步驟和程序。

對可能未遵循相關專業準則、法令及法規之預防與偵測，囿於固有因素之限制，品質管制制度並非意圖提供完整之確信。

品質管制制度的審查實務評估作業係每年定期執行。而在本報告「[監督與修正](#)」一節中所描述的內部監督計畫、外部監理機關檢查結果，以及改正措施之各項考量等所有監管作業，說明了整體品質管制制度係有效運行之評估基礎。



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

Statement of effectiveness of quality controls and independence

KPMG is committed to providing high-quality professional services in an independent, objective and ethical manner to maintain public trust and stakeholder confidence.

Maintaining an effective system of quality control is the pivot to achieving this commitment. This report describes our quality control system, served with the steps and procedures to conduct our audits in accordance with professional standards, applicable laws and regulations.

Because of inherent limitations, the system of quality controls is not intended to provide absolute assurance that non-compliance with relevant professional standards, laws and regulations would be prevented or detected.

This audit practice evaluation is performed on an annual basis. The results of our internal monitoring programs, external regulatory agency inspections, and consideration of our remedial actions described in “[Monitoring and Remediation](#)” section of this report provide us the basis to conclude that the overall system of quality control described in this report is operating effectively.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index



附錄A- 我們的組織架構 與治理單位

KPMG International與KPMG全球會員所間的法律架構及關係

KPMG International與全球會員所於2020年10月1日起適用新的法律架構與關係。

自2020年10月1日起，KPMG台灣所和所有其他KPMG全球會員所均簽訂新的會員資格及相關協議，其主要影響為KPMG全球組織中所有會員所都加入KPMG International Limited(英國私人擔保有限公司)或與KPMG International Limited具有其他法律關係。

自2020年10月1日起，KPMG International Limited為KPMG全球會員所整體利益的協調機構，且不對客戶提供專業服務。專業服務完全由會員所提供。

有關KPMG全球組織於2020年10月1日所修訂之法律以及治理機制的詳細資訊，請參閱[2022 KPMG全球總部透明度報告](#)之「治理和領導能力」一節。

KPMG是KPMG全球總部的註冊商標，也是全球會員所使用的名稱。會員所使用KPMG名稱和註冊商標的權利包含在與KPMG全球總部的協議中。

KPMG International Limited及KPMG全球會員所並非全球合夥、單一事務所、跨國事務所、合資企業或彼此間存在委託人、代理關係或合夥關係。任何會員所均無權就第三方對KPMG International Limited及其任何關係個體，或其他會員所承擔義務或施加約束，KPMG International Limited及其任何關係個體也無權為任何會員所承擔義務或施加約束。

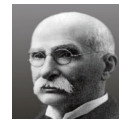
KPMG歷史沿革

在18至19世紀的工業革命時期，會計逐漸轉型為一門專業服務，KPMG的四位創辦人位處於中心，厥功甚偉，引領了會計產業的發展。更多詳細的歷史沿革資訊可進入本所[官方網站](#)瀏覽。

1891

William Barclay Peat (KPMG 的 P)

Mr. Peat在17歲就開始了他的會計生涯，在Robert Fletcher & Co.公司任職，並迅速的獲得升遷。在1891年，Peat便成為該事務所的領導人，而公司名稱也自此變更為William Barclay Peat & Co.



1897

James Marwick (KPMG 的 M)

1897年，Marwick, Mitchell & Company 事務所成立於美國紐約，該事務所由兩位來自蘇格蘭的移民James Marwick以及Roger Mitchell所成立，在當時的紐約相當不容易，許多人認為沒有會計師的需求，不過兩人卻在短時間內建立了強而有力的商譽。



1917

Piet Klynveld (KPMG 的 K)

Mr. Klynveld 在1917年於阿姆斯特丹成立了一間小型事務所。在Jaap Kraayenhof 加入後成為Klynveld Kraayenhof & Company (KKC) 公司。1946年 Klynveld 過世後，他們公司已是荷蘭最大的會計師事務所。



1953

Reinhard Goerdeler (KPMG 的 G)

經歷了大半個世紀，Reinhard Goerdeler 是最後一位加入KPMG的創辦人。當他進入Deutsche Treuhand-Gesellschaft (DTG)後，擔任多年總裁，並為PMI及KMG的合併案打下基礎，之後也擔任KPMG 首任總裁。



序言

Introduction and Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

KPMG營運遍及全球各地。若需搜尋鄰近您所在處最近的會員所，全球會員所相關的電話及地址，可透過KPMG Global [office locations](#)網站獲得。

KPMG台灣所為KPMG全球專業服務組織的其中一員，主要向各種公部門和私人企業提供審計確信、稅務及顧問諮詢服務。無論全球會員所的營運所在地，KPMG全球組織結構旨在維持專業服務品質的一致性並遵守彼此認同的核心價值。我們的服務據點如下所示：

- 1952** 由張安侯會計師創設本所

- 1971** 加盟Peat Marwick Mitchell & Co.，為我國歷史最悠久的國際性會計師及專業諮詢服務組織

- 1987** 成為KPMG在台灣之會員組織，並更名為安侯協和會計師事務所

- 1999** 與Coopers & Lybrand在台灣之會員組織合併，更名為安侯建業會計師事務所

- 2005** 成立安侯國際財務顧問股份有限公司，以提供專業的財務顧問服務

- 2013** 成立安侯永續發展顧問股份有限公司

- 2014** 與安侯法律事務所建立策略聯盟合作關係

- 2015** 成立安侯數位智能風險顧問股份有限公司、成立畢馬威財務諮詢股份有限公司

- 2017** 成立安侯生技顧問股份有限公司

- 2022** 成立安侯碳資源服務股份有限公司

服務據點



No.	公司名稱
1	安侯建業聯合會計師事務所
2	安侯企業管理(股)公司
3	安博(股)公司
4	安侯國際財務顧問(股)公司
5	安侯資訊管理顧問(股)有限公司
6	安侯數位智能風險顧問(股)有限公司
7	安侯永續發展顧問(股)公司
8	畢馬威財務諮詢(股)公司
9	安侯生技顧問(股)公司

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index



會員所的責任與義務

依據與KPMG全球總部的會員協議，會員所必須遵守KPMG全球總部的政策，包括依據品質標準管理會員所之組織如何運作，以及在競爭有效的情境下為客戶提供服務。這些管理包括專業度和財務穩定；確保組織之持續性和穩定性，及能長期成功的所有權、治理和管理結構；能夠遵守KPMG全球總部發布的政策、採用全球性戰略、資源共享(包括獲得與分享)、跨國企業之服務、管理風險，以及佈署全球方法論和工具等。

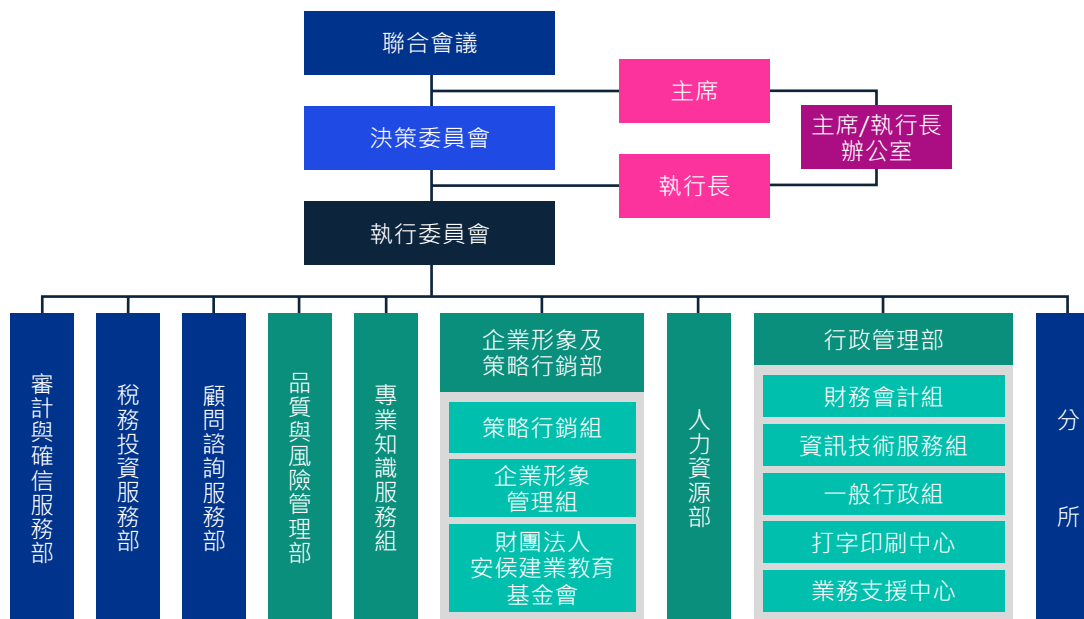
每個會員所對自身的組織管理和工作品質負責，並承諾遵守一套共同的KPMG核心價值。

專業賠償保險

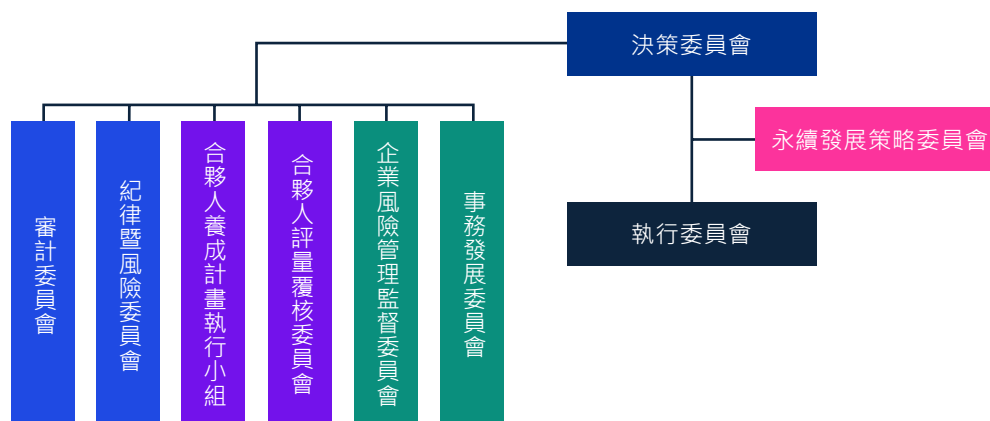
保險保障係涵蓋因專業疏忽所造成的理賠，且保險保障之範圍涵蓋全球地區。

治理架構

我們的治理與監督機構是決策委員會，主要職責係為事務所提供領導地位、負責本所的長期成長與永續發展、制定並監督經營策略的實施、監控業務計畫的績效成果，及保護和提升KPMG品牌信譽。



在治理架構中，本所成立了依功能別之常設性委員會負責向決策委員會報告，其中與風險管理及審計品質議題相關的部分為審計委員會及紀律暨風險委員會。



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D Appendix A-D

中英文對照索引
Index



在KPMG台灣所的治理架構中，執行委員會(EX-Com)由執行長及本所各管理組織架構之執行委員組成。本所管理組織架構由執行長統籌規劃並提報決策委員會核備。執行委員會成立主要係負責業務發展與計畫，並由執行長負責執行。若發生任何與風險管理及審計品質相關的問題，則由下列委員會向執行委員會進行彙報：

- 風險暨獨立性委員會

執行長任期於每屆決策委員會任期屆滿之日自動解任，每屆執行委員會之任期以不超過當屆執行長之任期為限。

決策委員會及執行委員會

決策委員會由主席及聯合會議選出之八位決策委員組成之。決策委員的運作需忠實執行業務，並盡善良管理人之注意義務。截至2021/12/31止，本所總共召開13次會議（8次正式會議及5次溝通會議）。

截至2021年12月31日止之決策委員會成員：



于紀隆
主席



張字信



張芷



陳振乾



鍾丹丹



許志文



黃柏淑



曹坤榮



曾國揚

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

截至2021年12月31日止之執行委員會成員：



曾國揚
執行長



吳麟
副執行長



張淑瑩
人資長



張維夫
顧問部營運長



張字信
分所營運長



陳彩凰
稅務部營運長



陳盈如
專業知識長



陳俊光
審計部營運長



周寶蓮
風控長



關春修
專業策略長



郭冠纓
專業組織策略長



呂莉莉
財務長



序言

Introduction and
Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

本年度適逢委員會改選，新任主席於2021年9月底之合夥人會議中遴選而出，並由新任主席任命新任執行長。新的決策委員會團隊於2022年1月1日正式上任，同時籌組新的執行委員會，亦於2022年1月1日正式上任。

2022年1月1日起之決策委員會委員：



陳俊光
主席



張淑瑩



張維夫



陳雅琳



陳宜君



周寶蓮



郭冠纓



施威銘



游雅絮



序言

Introduction and
Foreword

實踐我們的文化 與核心價值

Living our culture
and values

運用技術專長 與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能的 團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質 之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

2022年1月1日起之執行委員會委員：



吳麟
執行長



張芷
副執行長兼發言人



施威銘
副執行長



張字信
分所營運長



陳盈如
專業知識長



陳彩鳳
稅務部營運長



池世欽
專業策略長



周寶蓮
審計部營運長



謝昀澤
顧問部營運長



黃柏淑
人資長



郭冠纓
專業組織策略長



連淑凌
行政營運長



林琇宜
財務長



王勇勝
風控長



序言

Introduction and
Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index



附錄B- 公開發行及以上 之審計客戶

截至2021年12月31日，KPMG台灣所服務之公開發行以上公司之客戶家數，依掛牌市場及產業分類，列示如下：

資本市場	公司家數
台灣證券交易所 (TWSE)	208
證券櫃檯買賣中心 (GTSM)	154
興櫃股票市場	62
未上市(櫃)公開發行公司	58
美國證券交易所掛牌公司	1

KPMG產業&行業別	公司家數
科技、媒體與電信 (TMT)	243
基礎建設、政府及醫療 (IGH)	90
工業 (IM)	49
金融服務 (FS)	28
消費及零售 (C&R)	28
其他	44

序言
Introduction and
Foreword

實踐我們的文化
與核心價值
Living our culture
and values

運用技術專長
與專業知識
Applying expertise
and knowledge

擁抱數位科技
Embracing digital
technology

培養多元技能
的團隊
Nurturing diverse
skilled teams

承接客戶與案件
Associating with
the right clients and
engagements

秉持獨立性與職業道德
Being independent
and ethical

評估品質風險
Assessing risks to
quality

有效的溝通
Communicating
effectively

執行具審計品質
之查核工作
Performing quality
engagements

監督與修正
Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index



附錄C- 審計與非審計 服務資訊

KPMG台灣所截至2021年12月31日來自審計服務及非審計服務占總營業收入之比重，並依來自公開發行公司及非公開發行公司類別拆分之財務資訊，列示如下：

公司類別	審計服務公費 (%)	非審計服務公費 (%)
公開發行公司	28.8%	19.2%
非公開發行公司	13.6%	38.4%
總計	42.4%	57.6%

- 註：
1. 審計服務公費，包含財務報表審計服務。
 2. 非審計服務公費，包含稅務簽證、確信、諮詢與其它服務。
 3. 涵蓋之KPMG台灣所事業個體，包含：安侯建業聯合會計師事務所、安侯國際財務顧問(股)公司、安侯企業管理(股)公司、畢馬威財務諮詢(股)公司、安侯數位智能風險顧問(股)公司、安侯永續發展顧問(股)公司、安博(股)公司、安侯生技顧問(股)公司。

序言
Introduction and
Foreword

實踐我們的文化
與核心價值
Living our culture
and values

運用技術專長
與專業知識
Applying expertise
and knowledge

擁抱數位科技
Embracing digital
technology

培養多元技能
的團隊
Nurturing diverse
skilled teams

承接客戶與案件
Associating with
the right clients and
engagements

秉持獨立性與職業道德
Being independent
and ethical

評估品質風險
Assessing risks to
quality

有效的溝通
Communicating
effectively

執行具審計品質
之查核工作
Performing quality
engagements

監督與修正
Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

Appendix A – Our structure and governance



序言

Introduction and
Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

Legal structure and relationship with KPMG International

Effective October 1, 2020, KPMG in Taiwan and all other KPMG firms entered into new membership and associated agreements, the key impact of which is that all KPMG member firms in the KPMG global organization became members in, or have other legal connections to, KPMG International Limited, an English private company limited by guarantee.

Since October 1, 2020, KPMG International Limited has been the coordinating entity for the overall benefit of the KPMG member firms. It does not provide professional services to clients. Professional services to clients are exclusively provided by member firms.

Further detail on the revised legal and governance arrangements for the KPMG global organization from October 1, 2020 can be found in the 'Governance and leadership' section of the [2022 KPMG International Transparency Report](#).

KPMG is the registered trademark of KPMG International and is the name by which the member firms are commonly known. The rights of member firms to use the KPMG name and registered trademark are contained within the agreements with KPMG International.

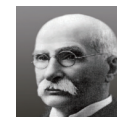
KPMG International Limited and the KPMG member firms are not a global partnership, a single firm, a multinational corporation, a joint venture, or in a principal, agency or partnership relationship with each other. No member firm has any authority to obligate or bind KPMG International Limited, any of its related entities or any other member firm vis-à-vis third parties, nor does KPMG International Limited and any of its related entities have any such authority to obligate or bind any member firm.

Our History

When the industrial revolution of the late eighteenth and nineteenth century helped transform accounting into a profession, KPMG's founding fathers were center stage, pioneering the industry. Further details are available on our [official website](#).

1891

William Barclay Peat (the P in KPMG) started his career in accountancy at just 17, working for Robert Fletcher & Co. He quickly rose through the ranks, and in 1891, Peat assumed leadership of the firm, and renamed it William Barclay Peat & Co.



1897

In 1897, the US firm Marwick, Mitchell & Company got its start in New York City. The company was formed by **James Marwick (the M in KPMG)** and Roger Mitchell – both Scottish immigrants. It wasn't easy establishing a firm in the city – many thought there was no place or need for accountants, but the two soon built a strong reputation.



1917

Meanwhile, in 1917 **Piet Klynveld (the K in KPMG)** opened small accounting firm in Amsterdam. Jaap Kraayenhof joined and firm became Klynveld Kraayenhof & Company (KKC). By the time Klynveld passed away in 1946, he left behind the largest accounting firm in the Netherlands.



1953

The last of our founding fathers, **Reinhard Goerdeler (the G in KPMG)** came into the story almost half a century later in 1953, when he joined Deutsche Treuhand-Gesellschaft (DTG).



KPMG operates worldwide. To search for the nearest member firm office near you, phone and address of global member firm offices are available on [the office locations](#) of KPMG Global website.

KPMG in Taiwan is part of the KPMG global organization of professional services firms, providing Audit, Tax, and Advisory services to a wide variety of public and private sector organizations. The KPMG organization structure is designed to support consistency of service quality and adherence to agreed Values wherever its member firms operate. The locations of our offices are as follows:

- 1952** Founded by Mr. Andrew Chang.

- 1971** Associated with Peat Marwick Mitchell & Co., making it one of the oldest international accounting firms in Taiwan.

- 1987** Became a member firm of KPMG after the worldwide merger of PMI and KMG.

- 1999** Merged with Coopers & Lybrand Taiwan member firm.

- 2005** KPMG Financial Advisory Services Co., Ltd. was established to provide professional financial advisory services.

- 2013** KPMG Sustainability Consulting Co., Ltd. was established to provide enterprises growing sustainability.

- 2014** Strategic alliance with KPMG law firm, combined strengths and proven ability to provide Tax & Legal services.

- 2015** KPMG Cybersecurity Co. and KPMG Deal Advisory Limited were established to provide a wide range of business services and solutions.

- 2017** KPMG Pharmaceutical and Life Science Consulting Co. Limited was established.

- 2022** KPMG Carbon Resource Assurance and Advisory Services Co., Ltd.

Offices location



KPMG LLP and a list of affiliated entities as at 2021/12/31.

No.	Name of entities
1	KPMG in Taiwan
2	KPMG Advisory Services Co., Ltd.
3	KPMG Ltd.
4	KPMG Assurance Services Co., Ltd.
5	KPMG IT Advisory Services Co., Ltd.
6	KPMG Cybersecurity Co., Ltd.
7	KPMG Sustainability Consulting Co., Ltd.
8	KPMG Deal Advisory Ltd.
9	KPMG Pharmaceutical and Life Science Consulting Co., Ltd.



序言
Introduction and Foreword

實踐我們的文化與核心價值
Living our culture and values

運用技術專長與專業知識
Applying expertise and knowledge

擁抱數位科技
Embracing digital technology

培養多元技能的團隊
Nurturing diverse skilled teams

承接客戶與案件
Associating with the right clients and engagements

秉持獨立性與職業道德
Being independent and ethical

評估品質風險
Assessing risks to quality

有效的溝通
Communicating effectively

執行具審計品質之查核工作
Performing quality engagements

監督與修正
Monitoring and remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index



Responsibilities and Obligations of Member Firms

Pursuant to their membership agreements with KPMG International, member firms are required to comply with KPMG International's policies, including quality standards governing how they operate and how they provide services to clients to compete effectively. These include being professionally and financially stable; having an ownership, governance and management structure that ensures continuity and stability, and long-term success; and being able to comply with policies issued by KPMG International, adopt global strategies, share resources (incoming and outgoing), serve multinational clients, manage risk, and deploy global methodologies and tools.

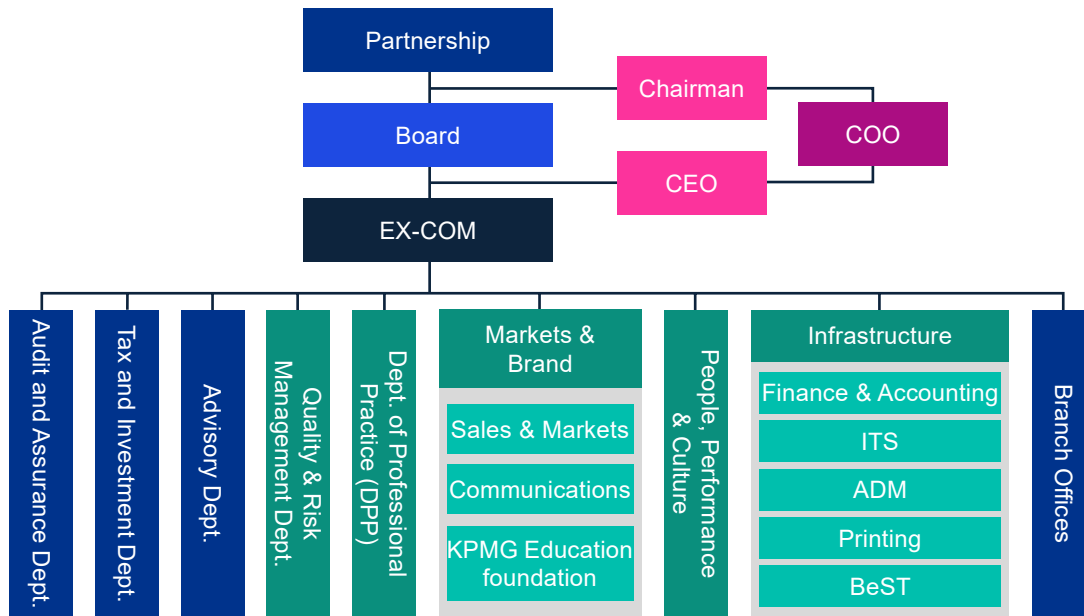
Each KPMG firm takes responsibility for its management and the quality of its work. Member firms commit to a common set of KPMG Values.

Professional Indemnity Insurance

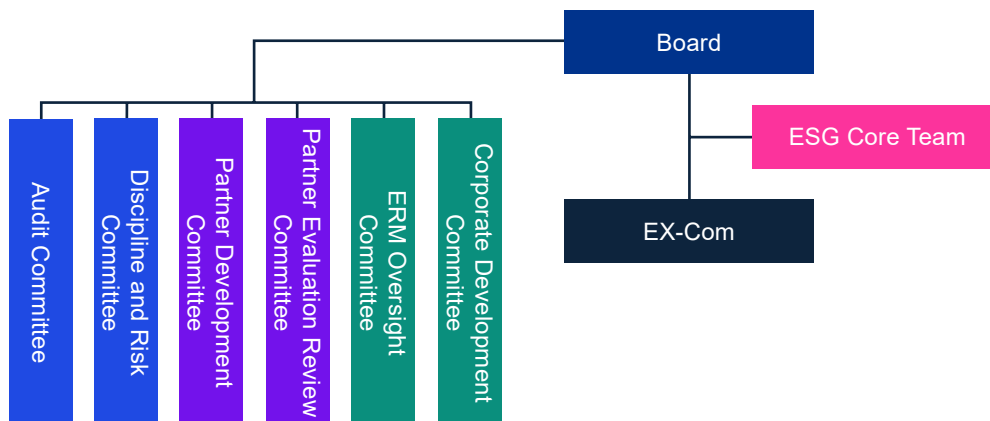
Insurance coverage is maintained in respect of professional negligence claims. The cover provides a territorial coverage on a worldwide basis.

Governance structure

The principal governance and oversight body is our Board, which provides leadership to our Firm, and is responsible for our long-term growth and sustainability, setting our strategy and overseeing its implementation, monitoring the performance against our business plan, and protecting and enhancing the KPMG brand.



For the part of the governance structure, our firm has established some committees to report to the Board. The Audit Committee and the Discipline and Risk Committee are the parts related to risk management and audit quality issues.



序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index



EX-Com is composed of the CEO and the executive members within the management structure of KPMG in Taiwan. The management structure of our Firm is planned by the CEO and submitted to the Board for approval. The EX-Com was established to be responsible for business development and planning, and the CEO is responsible for the implementation. In the event of any risk management and audit quality-related issues, the following committee will report to the EX-Com:

- Risk & Independence Committee

The CEO shall be discharged automatically on the expiration date of each term of the Board, which means every EX-Com's term shall not be longer than the term of the current CEO.

Board members and EX-Com members

The Board shall be composed of the Chairman and eight Directors elected by the Partners Meetings. The board members shall perform their duties faithfully and exercise due diligence as a goodwill manager. 13 meetings (8 general meetings and 5 informal meetings) were convened as of December 31, 2021.

The members of the Board as of December 31, 2021, are:



Winston Yu
Chairman



Johnny Chang



Sherry Chang



Pederson Chen



Phoebe Chung



Stephen Hsu



Stella Huang



Eric Tsao



Tim Tzang

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

The members of the EX-Com as of December 31, 2021, are:



Tim Tzang
CEO



Lin Wu
Deputy CEO



Maggie Chang
Head of PPC



Vincent Chang
Head of Advisory



Johnny Chang
Head of Branch
Office



Hazel Chen
Head of Tax



Celia Chen
Head of DPP



Jeff Chen
Head of Audit



Sandra Chou
RMP



Lisa Kuang
Head of Markets



Daisy Kuo
Head of
Communications



Lily Lu
CFO



序言

Introduction and
Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

The current year coincided with the re-election of the EX-Com and the new Chairman was selected at the Partners Meeting at the end of September 2021, and the new Chairman Jeff Chen appointed the new CEO Lin Wu. The members of the Board and the EX-Com took their offices on January 1, 2022.

Current members of the Board January 1, 2022, are:



Jeff Chen
Chairman



Maggie Chang



Vincent Chang



Fion Chen



Pearl Chen



Sandra Chou



Daisy Kuo



Steven Shih



Rita Yu



序言

Introduction and
Foreword

**實踐我們的文化
與核心價值**

Living our culture
and values

**運用技術專長
與專業知識**

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

**培養多元技能
的團隊**

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

**執行具審計品質
之查核工作**

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D

Appendix A-D

**中英文對照索引
Index**

Current members of the EX-Com as of January 1, 2022, are:



Lin Wu
CEO



Sherry Chang
Deputy CEO &
Spokesperson



Steven Shih
Deputy CEO



Johnny Chang
Head of Branch
Office



Celia Chen
Head of DPP



Hazel Chen
Head of Tax



Leo Chi
Head of Markets



Sandra Chou
Head of Audit



Jason Hsieh
Head of Advisory



Stella Huang
Head of PPC



Daisy Kuo
Head of
Communications



Lillian Lien
COO



Sandra Lin
CFO



Victor Wang
RMP



序言

Introduction and
Foreword

實踐我們的文化
與核心價值

Living our culture
and values

運用技術專長
與專業知識

Applying expertise
and knowledge

擁抱數位科技

Embracing digital
technology

培養多元技能
的團隊

Nurturing diverse
skilled teams

承接客戶與案件

Associating with
the right clients and
engagements

秉持獨立性與職業道德

Being independent
and ethical

評估品質風險

Assessing risks to
quality

有效的溝通

Communicating
effectively

執行具審計品質
之查核工作

Performing quality
engagements

監督與修正

Monitoring and
remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index

Appendix B – Public held audit client

The list of public held audit client for KPMG in Taiwan has carried out statutory audits in the year ended December 31, 2021 is given below.

Capital marketplaces	Entities
Taiwan Stock Exchange (TWSE)	208
GreTai Securities Market (GTSM)	154
Emerging Stock Market	62
Public Entities	58
US SEC listed entities	1

KPMG LOBs & Sectors Taxonomy	Entities
Technology Media and Telecommunications (TMT)	243
Infrastructure, Government and Healthcare (IGH)	90
Industrial Markets (IM)	49
Financial Service (FS)	28
Consumer & Retail (C&R)	28
Miscellaneous	44



序言
Introduction and
Foreword

實踐我們的文化
與核心價值
Living our culture
and values

運用技術專長
與專業知識
Applying expertise
and knowledge

擁抱數位科技
Embracing digital
technology

培養多元技能
的團隊
Nurturing diverse
skilled teams

承接客戶與案件
Associating with
the right clients and
engagements

秉持獨立性與職業道德
Being independent
and ethical

評估品質風險
Assessing risks to
quality

有效的溝通
Communicating
effectively

執行具審計品質
之查核工作
Performing quality
engagements

監督與修正
Monitoring and
remediation

附錄 A-D
Appendix A-D
中英文對照索引
Index

Appendix C – Audit and Non-audit service information

As of December 31, 2021, the Firm’s audit and non-audit service information as a percentage of total operating revenues, broken down by categories of public and non-public companies, is presented below:

Company Category	Audit service revenue (%)	Non-audit service revenue (%)
Public	28.8%	19.2%
Non-public	13.6%	38.4%
Total	42.4%	57.6%

Note:

- Audit service revenue includes financial statement audit service.
- Non-audit service revenue includes tax compliance, assurance, consultation and other services.
- Entities of KPMG in Taiwan include: KPMG in Taiwan, KPMG Assurance Services Co., Ltd., KMG Advisory Services Co., Ltd., KPMG Deal Advisory Ltd., KPMG Cybersecurity Co., Ltd., KPMG Sustainability Consulting Co., Ltd., KPMG Ltd., KPMG Pharmaceutical and Life Science Consulting Co., Ltd.,



序言
Introduction and
Foreword

實踐我們的文化
與核心價值
Living our culture
and values

運用技術專長
與專業知識
Applying expertise
and knowledge

擁抱數位科技
Embracing digital
technology

培養多元技能
的團隊
Nurturing diverse
skilled teams

承接客戶與案件
Associating with
the right clients and
engagements

秉持獨立性與職業道德
Being independent
and ethical

評估品質風險
Assessing risks to
quality

有效的溝通
Communicating
effectively

執行具審計品質
之查核工作
Performing quality
engagements

監督與修正
Monitoring and
remediation

附錄 A-D
Appendix A-D
中英文對照索引
Index



附錄D - 審計品質指標

Appendix D - Audit quality indicators

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引 Index

構面	指標	項目	KPMG台灣所	年度：2021 同業平均
專業性	查核經驗	簽證會計師查核經驗 (年)	12.5	11.7
		案件品質管制複核(EQCR)複核會計師經驗 (年)	14.1	13.2
		理級以上查核人員(不含會計師)查核經驗 (年)	9.8	11.1
	訓練時數	簽證會計師訓練時數 (小時)	101.7	93.4
		理級以上查核人員(不含會計師)訓練時數 (小時)	84.1	89.1
	流動率	理級以上查核人員(不含會計師)流動率 (%)	17.0	17.4
	專業支援	專業人員支援審計部門查核人數占比 (%)	7.1	5.4
		專業人員投入上市櫃公司案件時數占比 (%)	9.9	6.5
會計師負荷	會計師擔任主簽之公開發行公司家數 (家)	6.4	7.0	
	會計師可用工時投入占比 (%)	60.4	54.7	
品質控管	查核投入 - 查核時數占比	規劃階段		
		會計師 (%)	2.3	2.3
		理級 (%)	5.0	5.0
		查核人員 (%)	23.5	33.9
	總數 (%)	30.8	41.2	
	執行階段			
	會計師 (%)	4.8	3.7	
	理級 (%)	12.7	8.0	
	查核人員 (%)	51.7	47.1	
	總數 (%)	69.2	58.8	
規劃階段+執行階段總數				
會計師 (%)	7.1	6.0		
理級 (%)	17.7	13.0		
查核人員 (%)	75.2	81.0		
總計 (%)	100.0	100		



品質控管	案件品質管制複核 (EQCR)	EQCR會計師複核時數占比 (%)	1.4	1.26
	品管支援能力	品質控管人員約當全職人數 (人)	35.1	47.4
		品質控管人員支援審計部門占比 (%)	2.5	3.0
監督	外部檢查缺失及處分			
	金管會事務所檢查 (註: 最近期檢查時間為2020年)	品質管制缺失數 (件)	1	0~4
		審計個案平均缺失數 (件)	1.0	0~1
	美國PCAOB事務所檢查 (註: 最近期檢查時間為2020年)	審計個案平均缺失數 (件)	0.7	0~1.3
		懲戒及處分案件 (註: 此為2021年資訊, 本指標為揭露近5年會計師法或證交法懲戒及處分案件數)	會計師懲戒案件及經依證交法第37條之案件數 (件)	0
	主管機關發函改善	主管機關缺失改善函文比 (%)	0.3	0~0.59
創新能力	創新規劃或創新	<ul style="list-style-type: none"> 數位化審計平台(KPMG Clara) 案件團隊全面採用電子化審計工具, 整合有方法論、法規、客戶溝通及資料分析能力之數位化審計平台工具於工作流程。 函證數位化 財金公司指定協作夥伴, 發展自動化流程取代傳統郵寄, 不只節省人力成本與時間, 提高處理效率, 更做到節能環保為地球盡一份心。 FileEx檔案交換平台 運用數位平台取代面對面檔案交換, 在後疫情時代避免人員直接接觸, 也降低交通往返運輸次數, 有效減少碳足跡以降低對環境的影響與衝擊。 審計分析工具軟體開發 針對大表、總帳分析等重要查核程序及收入認列、應收帳齡分析及特定科目等查核主題, 發展能提供更直覺與視覺化的分析工具。 iRADAR金融商品評價工具引用 KPMG Global提供的平台, 可針對金融商品評價查核時之公允價值估計就其商品層級進行價格比較, 並透過由金融專業人員組成的中央團隊提供相對應的專業評價報告。 		

註：

1. 審計品質指標係依照金管會於110年11月發布之「審計品質指標(AQI)揭露架構」編製。
2. AQI各項指標資訊係依照金管會於111年6月發布之「會計師事務所編製審計品質指標(AQI)指引」計算。
3. 同業平均資訊來源係採用金管會於111年10月公布之「審計品質指標(AQI)揭露範本(含同業資訊)」。

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引

Index

中英文對照索引

Index



序言

Introduction and Foreword

實踐我們的文化
與核心價值

Living our culture and values

運用技術專長
與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能
的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質
之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D

Appendix A-D

中英文對照索引
Index

English (英文名詞)	Acronym (首字母縮略詞)	Chinese (中文名詞)
American Institute of CPAs	AICPA	美國註冊會計師協會
Area Quality & Risk Management Leader	ARL	地區風控長
Audit	-	審計/查核
Audit Committee	-	審計委員會
Audit partner	-	審計/查核/案件會計師
Audit Quality	-	審計品質
Audit Quality Committee	-	審計品質委員會
Audit Quality Indicator	AQI	審計品質指標
Audit Quality Lead Partner	AQLP	審計品質領導會計師
Audit Quality Manager	AQM	審計品質經理
Audit Quality Partner	AQP	審計品質會計師
Audit team/Engagement team	-	審計/查核/案件團隊
Audit Training Coordinating Unit	ATCU	審計訓練協調小組
Certified Public Accountant	CPA	註冊會計師
Certified Public Accountant Act	-	中華民國會計師法
Chairman	-	主席
Chief Executive Officer	CEO	執行長
Chief Financial Officer	CFO	財務長
Chief Operating Officer	COO	行政營運長
Code of Conduct	-	行為準則
Consumer & Retail	C&R	消費及零售
Continuing Professional Development	CPD	持續專業進修



Corporate Development Committee	-	事務發展委員會
Department of Professional Practice	DPP	專業知識服務組
Deputy Chief Executive Officer	Deputy CEO	副執行長
Discipline and Risk Committee	-	紀律暨風險委員會
eAudIT	-	-
Engagement Quality Control	EQC	品質管制複核
ERM Oversight Committee	-	企業風險管理監督委員會
Ethics and Independence Partner	EIP	道德長
Everyone a Leader	-	-
Executive Committee	Ex-Com	執行委員會
Financial Service	FS	金融服務
Financial Supervisory Commission	FSC	金融監督管理委員會
Global Audit Methodology Group	GAMG	全球審計方法小組
Global Independence Group	GIG	全球獨立性團隊
Global People Survey	GPS	全球員工意見調查
Global Quality & Compliance Review	GQ&CR	全球品質與遵循複核計畫
Global Quality & Risk Management	GQ&RM	全球品質風險管理
GreTai Securities Market	GTSM	證券櫃檯買賣中心
Head of Advisory	-	顧問部營運長
Head of Audit	HoA	審計部營運長
Head of Branch Office	-	分所營運長
Head of Communications	-	專業組織策略長
Head of Department of Professional Practice	Head of DPP	專業知識長
Head of Markets	-	專業策略長
Head of People, Performance & Culture	Head of PPC	人資長
Head of Tax	-	稅務部營運長
Inclusion, Diversity and Equity	IDE	包容多元與平等
Industrial Markets	IM	工業
Infrastructure, Government and Healthcare	IGH	基礎建設、政府及醫療
Integrity	-	誠實正直

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D Appendix A-D

中英文對照索引
Index



Internal Control Over Financial Reporting	ICOFR	財務報導內部控制
International Auditing and Assurance Standards Board	IAASB	國際審計與確信準則委員會
International Code of Ethics for Professional Accountants	-	國際職業會計師道德準則
International Ethics Standards Board for Accountants	IESBA	國際會計師職業道德準則委員會
International Financial Report Standard	IFRS	國際財務報導準則
International Independence Standards	-	國際獨立性準則
International Standard on Auditing	ISA	國際審計準則
International Standard on Quality Management	ISQM	國際品質管理準則
International Standards Group	ISG	國際準則小組
International Standards on Quality Control	ISQC	國際品質管制準則
Key Audit Partner	KAP	主要查核會計師
Know Your Client	KYC	確認客戶身分
Knowledge Center	KC	知識管理組
KPMG Audit Execution Guide	-	KPMG審計執行指引
KPMG Audit Manual	-	KPMG審計手冊
KPMG Clara	-	-
KPMG Clara workflow	KCw	-
KPMG Global Solutions Group	KGSG	KPMG全球審計工具開發小組
KPMG Independence Checkpoint	-	-
KPMG Independence Compliance System	KICS	KPMG獨立性遵循系統
KPMG International	-	KPMG全球總部
Lead Audit Engagement Partner	LAEP	(審計)案件主持會計師
Line of Business	LOBs	產業別
Manager Management platform	-	經理管理平台
Miscellaneous	-	其他
Open Performance Development	Open PD	-
Partner	-	合夥人/會計師
Partner Development Committee	-	合夥人養成計畫執行委員會
Partner Evaluation Review Committee	-	合夥人評量複核委員會
PCAOB Standards Group	PSG	公開發行公司會計監督委員會準則小組

序言

Introduction and Foreword

實踐我們的文化與核心價值

Living our culture and values

運用技術專長與專業知識

Applying expertise and knowledge

擁抱數位科技

Embracing digital technology

培養多元技能的團隊

Nurturing diverse skilled teams

承接客戶與案件

Associating with the right clients and engagements

秉持獨立性與職業道德

Being independent and ethical

評估品質風險

Assessing risks to quality

有效的溝通

Communicating effectively

執行具審計品質之查核工作

Performing quality engagements

監督與修正

Monitoring and remediation

附錄 A-D
Appendix A-D

中英文對照索引
Index



People/staffs	-	泛指KPMG同仁/員工
Public Company Accounting Oversight Board	PCAOB	美國公開發行公司會計監督委員會
Quality Performance Review	QPR	品質績效複核
Risk & Independence Committee	R&I Committee	風險暨獨立性委員會
Risk Compliance Program	RCP	風險遵循程序
Risk Management Partner	RMP	風控長
Root Cause Analysis	RCA	根本原因分析
Second Line of Defense	2LoD	第二道防線
System of Quality Control	SoQC	品質管制制度
System of Quality Management	SoQM	品質管理制度
Taiwan Stock Exchange	TWSE	台灣證券交易所
Technology Media and Telecommunications	TMT	科技、媒體與電信
The KPMG Quality Framework	-	KPMG品質框架
The National Federation of Certified Public Accountants Association	CPA Associations	中華民國會計師公會全國聯合會
The Securities and Futures Bureau	SFB	金融監督管理委員會證券期貨局
US Generally Accepted Accounting Principles	US GAAP	美國一般公認會計原則
US Securities and Exchange Commission	US SEC	美國證券交易委員會
Values	-	核心價值

序言
Introduction and Foreword

實踐我們的文化
與核心價值
Living our culture and values

運用技術專長
與專業知識
Applying expertise and knowledge

擁抱數位科技
Embracing digital technology

培養多元技能的
團隊
Nurturing diverse skilled teams

承接客戶與案件
Associating with the right clients and engagements

秉持獨立性與職業道德
Being independent and ethical

評估品質風險
Assessing risks to quality

有效的溝通
Communicating effectively

執行具審計品質
之查核工作
Performing quality engagements

監督與修正
Monitoring and remediation

附錄 A-D
Appendix A-D
中英文對照索引
Index

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