



KPMG 台灣所 2023 年品質管理制度有效性之結論

KPMG 台灣所對於截至 2023 年 9 月 30 日之品質管理制度進行年度評估，我們的評估結論為本所品質管理制度可對達成品質管理制度之目的提供合理確信。

品質管理制度的目的

KPMG 台灣所應對所執行之歷史性財務資訊之查核或核閱案件、其他確信案件或相關服務案件之設計、付諸實行及執行品質管理制度(System of Quality Management，簡稱 SoQM)，俾對事務所達成品質管理制度之目的提供合理確信。該目的包括：

- 事務所及事務所人員依專業準則及適用之法令規範履行其責任，並依該等準則及法令規範執行案件；以及
- 事務所或案件合夥人能於當時情況下出具適當之報告。

評估結論

依據國際品質管理準則(International Standards on Quality Management No.1，簡稱 ISQM1)要求，我們每年評估品質管理制度執行的有效性。本所對於截至 2023 年 9 月 30 日之品質管理制度進行年度評估，我們的評估結論為本所品質管理制度可對達成品質管理制度之目的提供合理確信。

有關 KPMG 台灣所 2023 年品質管理制度有效性之結論聲明，請詳本所[透明度報告](#)之連結。



KPMG Taiwan – SoQM Statement of Effectiveness 2023

We have evaluated our System of Quality Management (SoQM) on an annual basis and based on the evaluation performed as of 30 September 2023, we concluded with reasonable assurance that the objectives of our firm’s SoQM are being achieved.

Purpose of the Statement of Effectiveness

KPMG Taiwan has a responsibility to design, implement and operate a System of Quality Management for audits or reviews of financial statements, or other assurance or related services engagements performed by the firm. The objectives of the System of Quality Management are to provide the Firm with reasonable assurance that:

- The Firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the Firm or engagement partners are appropriate in the circumstances.

Evaluation

To meet the regulatory requirements of International Standards on Quality Management 1 (ISQM1), we evaluate our SoQM on an annual basis. Based on the evaluation performed as of 30 September 2023, we concluded with reasonable assurance that the objectives of our firm’s SoQM, as explained above, are being achieved.

Our 2023 Statement of Effectiveness is available publicly on our KPMG Taiwan website under the section [Transparency Report](#).