

公認会計士・監査審査会事務局組織規則

Ordinance on Organization of the Secretariat of Certified Public Accountants and Auditing Oversight Board

(平成十六年三月十六日内閣府令第十一号)
(Cabinet Office Ordinance No. 11 of March 16, 2004)

公認会計士・監査審査会令（平成十二年政令第二百六十五号）第一条第二項の規定に基づき、公認会計士・監査審査会事務局組織規則を次のように定める。

Pursuant to the provisions of Article 1, paragraph (2) of Certified Public Accountants and Auditing Oversight Board Cabinet Order (Cabinet Order No. 265 of 2000), the Ordinance on Organization of the Secretariat of Certified Public Accountants and Auditing Oversight Board is established as follows:

(事務局に置く室等)

(Offices, etc., Established in the Secretariat)

第一条 公認会計士・監査審査会（以下「審査会」という。）の事務局に、総務試験室及び審査検査室並びに総括調整官一人、試験専門官一人、公認会計士監査審査官一人、主任公認会計士監査検査官七人及び公認会計士監査検査官三十一人以内を置く。

Article 1 In the Secretariat of the Certified Public Accountants and Auditing Oversight Board (hereinafter referred to as the "Board"), the Office of Coordination and Examination and the Office of Monitoring and Inspection shall be established, and one senior deputy director for office of coordination and examination, one examination officer, one senior deputy director for office of monitoring and inspection, seven chief inspectors and up to thirty-one inspectors shall be appointed.

(総務試験室)

(Office of Coordination and Examination)

第二条 総務試験室は、次に掲げる事務をつかさどる。

Article 2 (1) The Office of Coordination and Examination shall administer the following processes:

一 審査会の事務局の所掌事務に関する総合調整に関すること。

(i) Processes related to general coordination in relation to services that are under the jurisdiction of the Secretariat of the Board;

二 公認会計士及び外国公認会計士に対する懲戒処分並びに監査法人に対する処分に係る事項の調査審議に関すること。

(ii) Processes related to examination and deliberation of matters concerning disciplinary actions against a certified public accountant and registered

foreign certified public accountant, and disposition against an audit corporation;

三 公認会計士、外国公認会計士及び監査法人の公認会計士法（昭和二十三年法律第百三号。以下「法」という。）第二条第一項の業務、法第一条の三第七項に規定する外国監査法人等の法第二条第一項の業務に相当すると認められる業務並びに日本公認会計士協会の事務の適正な運営を確保するため行うべき行政処分その他の措置の勧告の手續に關すること。

(iii) Processes involving services of certified public accountant, foreign certified public accountant, or audit corporation set forth in Article 2, paragraph (1) of the Certified Public Accountants Act (Act No.103 of 1948; hereinafter referred to as the "Act"), services that are found to correspond to the services set forth in Article 2, paragraph (1) of the Act of a foreign audit firm, etc., prescribed in Article 1-3, item (vii) of the Act, and procedures for making recommendations concerning administrative measures or any other measures to be taken in order to assure proper operations of the Japanese Institute of Certified Public Accountants process;

四 公認会計士試験の実施に關すること。

(iv) Processes related to implementation of the certified public accountant examination;

五 前各号に掲げるもののほか、審査会の事務局の所掌事務で他の所掌に属しないものに関する事。

(v) In addition to what is listed in the preceding items, processes related to services that are under the jurisdiction of the Secretariat of the Board and are not under the jurisdiction of others.

2 総務試験室に、室長を置く。

(2) The Office of Coordination and Examination shall have a director in charge of the Office.

（審査検査室）

(Office of Monitoring and Inspection)

第三条 審査検査室は、次に掲げる事務をつかさどる。

Article 3 (1) The Office of Monitoring and Inspection shall administer the following processes:

一 日本公認会計士協会が行う会員の法第二条第一項の業務の状況の調査の結果に係る報告の受理に關すること。

(i) Processes related to receipt of reports on the results of a review conducted by the Japan Institute of Certified Public Accountants on the status of services of its members set forth in Article 2, paragraph (1) of the Act;

二 法第四十六条の十二第一項、第四十九条の三第一項及び第四十九条の三の二第一項の規定による報告及び資料の徴収（法第四十九条の四第二項及び第三項の規定により委任されたものに限る。）に關すること。

(ii) Processes related to collection (limited to that delegated to it pursuant to the provisions of Articles 49-4(2) and (3) of the Act) of reports and materials pursuant to the provisions of Articles 46-12(1), 49-3(1) and 49-3-2(1) of the Act;

三 公認会計士、外国公認会計士及び監査法人の法第二条第一項の業務並びに日本公認会計士協会の事務が適正に運営されているかどうかについての審査（第一号の報告並びに前号の報告及び資料に関して行われるものに限る。第六号において「審査」という。）に關すること。

(iii) Processes related to monitoring (limited to that conducted in relation to the reports set forth in item (i) and the reports and materials set forth in the preceding item; hereinafter referred to as "monitoring" in item (vi)) as to whether or not the services of certified public accountants, registered foreign certified public accountants, and audit corporations set forth in Article 2 (1) of the Act and processes of the Japan Institute of Certified Public Accountants are properly carried out;

四 法第四十六条の十二第一項、第四十九条の三第二項及び第四十九条の三の二第二項の規定による検査（法第四十九条の四第二項及び第三項の規定により委任されたものに限る。以下「検査」という。）に關すること。

(iv) Processes related to inspection (limited to that delegated to it pursuant to the provisions of Articles 49-4(2) and (3) of the Act; hereinafter referred to as "inspection") pursuant to the provisions of Articles 46-12(1), 49-3(2) and 49-3-2(2) of the Act;

五 検査の事務に従事する職員の訓練並びに検査の事務の指導及び監督に關すること。

(v) Processes related to training of officials engaged in inspection processes and instruction and supervision of inspection processes;

六 審査及び検査の結果の分析並びに統計その他の資料の作成に關すること。

(vi) Processes related to analyses of results of monitoring and inspection, and to the preparation of statistics and other materials.

2 審査検査室に、室長を置く。

(2) The Office of Monitoring and Inspection shall have a director in charge of the Office.

（総括調整官の職務）

(Duties of Senior Deputy Director for Office of Coordination and Examination)

第四条 総括調整官は、命を受けて、総務試験室の所掌事務のうち重要事項についての調整に關する事務に従事する。

Article 4 The senior deputy director for office of coordination and examination shall execute processes related to coordination of important matters of those processes that are under the jurisdiction of the Office of Coordination and Examination, as directed.

(試験専門官の職務)

(Duties of Examination Officer)

第五条 試験専門官は、命を受けて、公認会計士試験の事務に関する専門的事項に従事する。

Article 5 The examination officer shall execute processes of a professional nature related to the certified public accountant examination, as directed.

(公認会計士監査審査官の職務)

(Duties of Senior Deputy Director for Office of Monitoring and Inspection)

第六条 公認会計士監査審査官は、命を受けて、審査検査室の所掌事務のうち重要事項についての調整、検査の計画の立案並びに検査の実施に必要な資料及び情報の収集整理に関する事務に従事する。

Article 6 The senior deputy director for office of monitoring and inspection shall execute processes related to coordination of important matters of those processes that are under the jurisdiction of the Office of Monitoring and Inspection, development of a plan for an inspection, and collection and organization of materials and information necessary to conduct an inspection, as directed.

(主任公認会計士監査検査官の職務)

(Duties of Chief Inspector)

第七条 主任公認会計士監査検査官は、命を受けて、検査を実施し、及び公認会計士監査検査官の行う事務を整理する。

Article 7 A chief inspector shall conduct inspections and organize those processes carried out by a inspector, as directed.

(公認会計士監査検査官の職務)

(Duties of Inspector)

第八条 公認会計士監査検査官は、命を受けて、検査を実施する。

Article 8 A inspector shall conduct inspections, as directed.