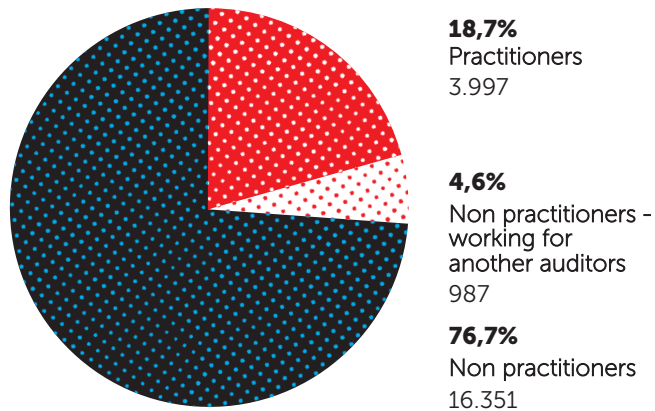


# The sector in Spain, in numbers\*

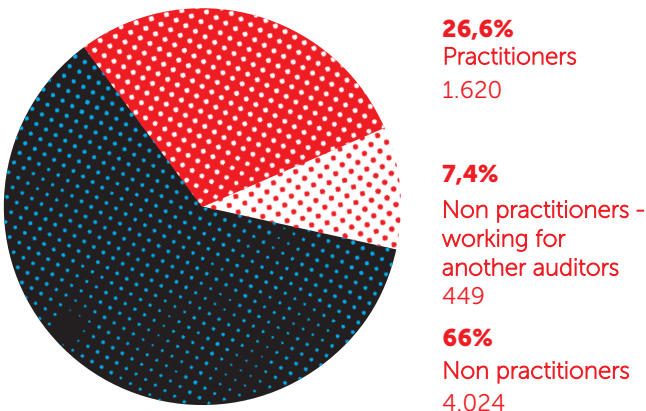
Total number of auditors

21.335



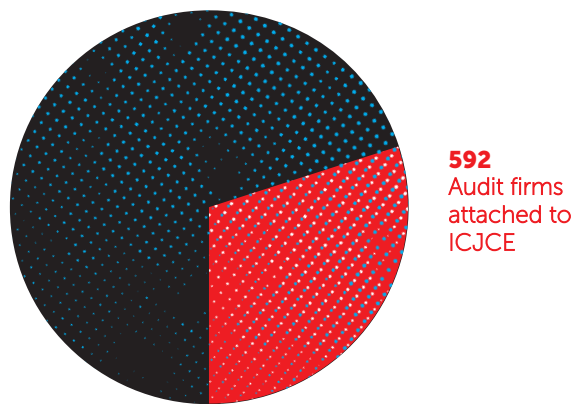
Auditors attached to ICJCE

6.093



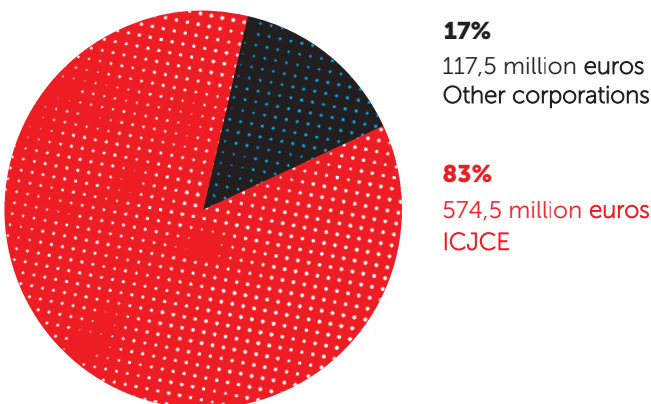
Audit firms

1.405



Total turnover of the sector (million euros)

692



Total number of employees of the sector

55.748



Total number of reports issued in the sector

61.428



## ICJCE

The Instituto de Censores Jurados de Cuentas de España is a private institution, representative of individuals firms authorised to carry out statutory audits in Spain which also watches over the development and good functioning of the audit activity and protects the interest of its members.

### Objetives

Among other objectives:

- To promote and disseminate of the relevance of the role of auditors on the economic and social activity as well as on increased transparency.
- To keep the high professional quality of its members.
- To fulfil the ethical standars inherent to the profession including integrity, independence and professional competence.
- To offer a wide range of elevated technical services to its members.
- To protect common interests.
- The highest representation ot the Institute in all public regulatory bodies to collaborate in the development of the legislation and functioning of the activity in Spain and internationally.

### Services

Advice

- Technical: circulars, guides and consultations (more than 4200 every year on audit, accounting, quality, etc.)
- Legal: consultations, commercial law, corporate law, registry, labor and administrative law.

Education

- Wide offer of CPD programs with more than 3100 hours of audit, accounting, bankruptcy tax, legal, training and other matters.
- Master in Audit: four of them co-organised with Spanish Universities and six in collaboration.
- Training courses focused on exam preparation for the Official Registry of Auditors (ROAC).

### International representation

The ICJCE is the only Spanish agent among the most representative international organisations:

- Member of the International Federation of Accountants (IFAC)
- Member of the Accountancy Europe (AcE)

### Publications

- Publisher of technical books.
- Technical circulars and guides.
- Preparation of reports from the Research Department.
- Publication of regulations issued by national and international regulators.

### Main areas of institutional action

- Modernization of the legal and technical framework of the audit.
- Change of supervision model in Spain.
- Public Sector audit support.
- To promote a legal framework that guarantees the auditor's independence and, at the same time, his key role in the economy as a provider of other services.
- Regulatory development and institutional and technical support in areas other than auditing in which censors play a key role, such as mediation, bankruptcy administration, expert activities, non-financial information or the REC] (Registry of Accounting Experts).



(\*) These are approximate figures since the last data published by the ICAC refers to 2018.