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私营部门工作组向G20提交建议

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编者按:国际会计师联合会(IFAC)发布公告,表示已代表私营部门工作组(PSTF)重新向G20提交建议,就2011年9月向G20副财长会议提交的《金融行业监管趋同》报告进行了更新。现将该公告全文转发,供参考。

The International Federation of Accountants (IFAC), the global organization for the accountancy profession with members and associates in 127 countries, has submitted, on behalf of the Private Sector Taskforce (PSTF), an update to the report Regulatory Convergence in Financial Professions and Industries ("2011 Report"), issued to the G-20 Deputies in September 2011.

The PSTF strongly encourages the G-20 to implement all of the 15 recommendations presented in its 2011 Report with a strong emphasis on its first two recommendations, encouraging the G-20 to:

- 1 Continue to focus on regulatory convergence in the financial sector, ensuring that G-20 nations work together to identify and narrow gaps in regulatory practice; and
- 1 Discourage nations from implementing unilateral national regulatory reforms that are inconsistent with international standards and that widen—rather than narrow—the convergence gap.

In support of these recommendations, the update provides a discussion of matters that have arisen since the report was issued—including examples of where regulatory convergence has moved forward, such as the introduction of Legal Entity Identifiers (LEI), adoption of International Financial Reporting Standards (IFRS), and the adoption of International Standards on Auditing (ISAs). The update also notes examples where international regulatory arrangements have become more fragmented.

The update includes additional recommendations regarding public sector financial management and reporting, transparency, and accountability. Over the last year this has been brought into greater focus as a consequence of the sovereign debt crisis, and growing global financial instability. Other important matters are identified which the taskforce suggests will require closer attention by the G-20 in 2013 and beyond.

"It is imperative the G-20 follow through on the PSTF's initial 15 recommendations outlined in the 2011 report. It is equally important the G-20 evaluate and respond to crucial matters that have become even more critical since the report was issued, such as the sovereign debt crisis. The taskforce and its member organizations would be pleased to assist the G-20 in any way they can," said IFAC Chief Executive Officer Ian Ball.

The PSTF was established in May 2011 at the request of the Presidency of the G-20. The initial report provided the G-20 with an analysis of the development of financial policy and regulation, with the aim of facilitating economic stability in the world's capital markets. The benefits of regulatory convergence were identified, as well as the inefficiencies and associated costs created by regulatory gaps. A range of possible scenarios and associated risks were analyzed and explored, specific examples were given, and a set of recommendations provided.

Coordinated by the International Federation of Accountants, the taskforce includes CFA Institute (CFA I); INSOL International; Institute of International Finance (IIF); International Accounting Standards Board (IASB); International Accountant Association (IAA); International Corporate Governance Network (ICGN); International Insurance Society (IIS); and International Valuation Standards Council (IVSC).

