

## Letter from the President of the Polish Agency for Audit Oversight

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Dear Readers,

It is with great satisfaction that we present to you the second issue of *The Annual Journal of Audit and Accounting*.

Our journal is continuously evolving, and in this edition, we offer highly engaging articles authored by professionals from foreign audit oversight bodies. Our partners – practitioners from Japan’s Financial Services Agency and the U.S. Public Company Accounting Oversight Board – share insightful observations on the oversight process, initiatives aimed at improving the quality of financial statement audits, and key findings that are significant both for the auditing industry and supervisory authorities. In the coming years, we intend to continue this direction by incorporating international experiences of statutory auditors into our publications and research.

For the first time, our journal also addresses ESG-related topics. Sustainability, along with the emerging obligations and regulations concerning reporting and assurance, is currently a widely discussed issue among both statutory auditors and business professionals. Without a doubt, this subject will continue to feature in future issues of our journal.

I hope that the materials published in our journal will serve as an inspiration for our readers and be useful in the daily work of those engaged in auditing and accounting professions. I also trust that they will contribute to the promotion of the statutory auditor profession among students and young researchers.

I would like to encourage all those who are committed to the public interest and the enhancement of economic security to submit their contributions for publication in upcoming issues of our journal.

Jacek Gdański  
President of the Polish Agency for Audit Oversight

