



Delivering integrated assurance services

Our service areas

The Firm provides services in two core areas: Audit and assurance services and broader assurance services (BAS). In BAS, we use knowledge and experience cultivated in the audit and assurance and accounting practices to provide advisory services in a wide range of areas, including:

- **Financial reporting advisory (e.g., financial closing and accounting support)**
- **Governance, risk management, compliance (GRC) and internal audit**
- **Sustainability information disclosure (e.g., integrated reporting, climate change)**
- **Risk assurance (e.g., systems audit, digital governance, cyber security)**
- **Digital trust service platform**
- **Forensics**

Integrated assurance services

Assurance Vision 2030 (Vision 2030) envisions the Firm's goal of closing the trust gap through integrated assurance. Integrated assurance is a comprehensive initiative to link knowledge and experience across audits and BAS and provide sustainable solutions to a number of societal problems. We believe it is essential to close the trust gap for clients and society by selecting the most appropriate approach, whether through audit or BAS, and delivering assurance where it matters most. We define services that build trust required by clients and society with agility and precision as the integrated assurance services.

To realise Vision 2030, we will enhance our current services and develop new services to build trust that society and our clients require, while bringing together our audit and BAS knowledge and experience and complying with independence and other professional requirements. We will also establish a structure that enables professionals to smoothly implement this goal, thereby realising sustainable growth for the future of the Firm.

Examples of areas where trust is needed

Amid rapid changes in the world, areas with a trust gap and those requiring trust are expanding. To address this, we strive to contribute to building trust in the following areas through integrated assurance services.

Reliability of autonomous driving

Reliability of 3D GPS

AI reliability

Reliability in solutions to climate change

Reliability in the private space industry



Yoshihisa Chiyoda
Audit General Management Office Leader

Hiroaki Naganuma
Broader Assurance Services Strategy Office Leader

Chiyoda: Through conversations with many companies, I recognise that expectations for audit firms as professional organisations are evolving. Beyond traditional financial statement audits, our insights and experience are increasingly sought across a broader spectrum of a company's operations, including corporate governance, internal controls and cybersecurity. Naturally, due to independence requirements, the services we can offer to audit clients are restricted; however, for non-audit clients, we are able to offer a wide range of services.

Naganuma: BAS delivers a wide range of client-centric services across key domains vital to a company's operations. These include support for the implementation of financial and sustainability reporting (financial reporting advisory, sustainability advisory), support for the development and enhancement of governance and compliance frameworks (GRC), assurance over cybersecurity and IT controls, AI governance (risk assurance) and response and framework development to address misconduct (forensics). Where appropriate, we collaborate with PwC Consulting LLC, PwC Advisory LLC and PwC Tax Japan to harness the full capabilities of the PwC Japan Group to help our clients address their issues.

Chiyoda: From a corporate perspective, financial statement audits are merely one element within the financial reporting framework to convey assurance about a company's operations to internal and external stakeholders. To build and maintain trust,

What is integrated assurance?

Why are we uniquely positioned to deliver it?

companies must engage in initiatives across a wide array of areas that extend beyond audits.

Naganuma: At our firm, our engagements are nearly evenly divided between financial statement audits and BAS. This structure allows us to provide our services which are tailored to each client's objectives, whether they require financial statement audits or BAS, thereby enabling us to respond to their diverse expectations. Since both practices operate within the same audit firm, there is an active exchange of people between Audit Service OUs and BAS OUs. Some members who are initially engaged in financial statement audits have transitioned to BAS, while others who primarily work on BAS perform financial statement audits. The knowledge and experience gained in each area can be leveraged in various ways to help solve problems faced by other clients. In addition, our internal training programs are well-developed, covering not only audit and assurance topics but also BAS topics.

Chiyoda: In today's uncertain society, the areas where companies seek trust are diverse and constantly evolving. We are committed to delivering services that respond to their needs, and this is precisely what we aim to achieve with integrated assurance services.

