

Form A (EU)

Common Application Form for Registration of Third-Country Audit Entities under a European Commission Decision on transitional provisions for the purposes of Article 46 (2) of the Directive 2006/43/EC of 17 May 2006 on Statutory Audits of Annual Accounts and Consolidated Accounts

This form applies to registration under a transitional regime based on the Commission Decision 2008/627/EC in accordance with Article 46 (2) of the Directive 2006/43/EC. For any questions please refer first to the FAQ-paper provided together with this form.

The information provided under Items 1.1 to 1.10, 2.1, 2.2, 3.1, 3.2, 3.9 and 4.1 will be stored in the register in electronic form and shall be electronically accessible to the public.

1.0 [Name of the Applicant, Contact Details (see FAQs 2 and 11)]

- 1.1 [Provide the full name of the third-country audit entity. This form refers to the third-country audit entity as the "applicant".] _____
- 1.2 [Legal form of the applicant] _____
- 1.3 [Home country of the applicant:] _____
- 1.4 [Street] _____
- 1.5 [City] _____
- 1.6 [Postal Code] _____
- 1.7 [Phone number, including country and area code] + _____
- 1.8 [Fax number, including country and area code] + _____
- 1.9 [Email address] _____
- 1.10 [Website address] _____

[Primary contact for this registration:]

- 1.11 [Last name of the primary contact] _____
- 1.12 [First name of the primary contact] _____
- 1.13 [Street] _____
- 1.14 [City] _____
- 1.15 [Postal Code] _____
- 1.16 [Phone number, including country and area code] + _____
- 1.17 [Fax number, including country and area code] + _____
- 1.18 [Email address of the primary contact] _____

2.0 [Membership of a network (see FAQ 13)]

- 2.1 [Does the applicant belong to a network?]

Yes No (if no proceed to 3.0)

- 2.2 [Name of the network] _____

- 2.3 [Provide an annex with a description of the network including at least its organisational structure. Alternatively you may provide a link to a description of the network on a website.] _____

3.0 [Registration as an audit entity in the home country]

3.1 [Is the applicant registered as an audit entity in its home country?]

Yes No (if no proceed to 4.0)

3.2 [Name of the authority/body responsible for that registration] _____

3.3 [Street] _____

3.4 [City] _____

3.5 [Postal Code] _____

3.6 [Country] _____

3.7 [Phone number, including country and area code] + _____

3.8 [Fax number, including country and area code] + _____

3.9 [Registration number of the applicant, if applicable] _____

4.0 [Other registrations as a third-country audit entity or an audit firm in another member state of the European Union or the European Economic Area (see FAQ 14)]

4.1 [Is the applicant registered as a third-country audit entity or as an audit firm in another member state of the EU or the EEA?]

Yes No If no proceed to 4.2

[List all relevant registrations (use *Form A-1 (EU) – Other Registrations inside EU/EEA as an Annex*).]

4.2 [Is an application for registration as a third-country audit entity or an audit firm pending in another member state of the EU or the EEA?]

Yes No If no proceed to 5.0

[List all relevant registrations (use *Form A-1 (EU) – Other Registrations inside EU/EEA as an Annex*).]

5.0 [Internal quality control system (see FAQ 15)]

5.1 [Provide an annex with a description of the applicant's internal quality control system, (i.e. a system designed in accordance with the International Standard on Quality Control 1 ("ISQC 1") or similar provision.)]

6.0 [External quality assurance review (see FAQ 16)]

6.1 [Has the applicant been subject to an external quality assurance review?]

Yes No If no proceed to 7.0

6.2 [Name of the competent authority responsible for the external quality assurance review] _____

6.3 [Street] _____

6.4 [City] _____

6.5 [Postal Code] _____

6.6 [Country] _____

- 6.7 [Phone number, including country and area code] + _____
- 6.8 [Fax number, including country and area code] + _____
- 6.9 [Indicate the date when the last external quality assurance review was carried out]
- 6.10 _____
[Provide an annex giving necessary information about the outcome of the quality assurance review. (see FAQ 17)]
- 7.0 [Relevant audit clients according to Article 45 (1) (see FAQ 3)]**
- 7.1 [List all relevant audit clients; for this purpose use *Form A-2 (EU) (client information)*]
- 8.0 [Auditing standards and independence requirements]**
- 8.1 [State what auditing standards the applicant will apply in carrying out the audits for companies listed under item 7.0; a reference to the relevant framework is sufficient.]

- 8.2 [State what independence requirements the applicant will apply in carrying out the audits for companies listed under item 7.0; a reference to the relevant framework is sufficient.] _____

Annex:

Form A-1 (EU) – Other Registrations inside EU/EEA

Form A-2 (EU) – Client Information

[date]_____
[signed by a member of the management or administrative board on behalf of the applicant]

Form A-1 (EU) - Other Registration EU/EEA

Annex to item 4.0 of Form A (EU): Common Application Form for Registration of Third-Country Audit Entities under a Commission Decision on transitional provisions for the purposes of Article 46 (2) of the Directive 2006/43/EC of 17 May 2006 on Statutory Audits of Annual Accounts and Consolidated Accounts

Name of the EU/EEA authority/body	Country	Status of the registration either "Registered", including registration number or "Pending"
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e.g. Auditor Oversight Board
e.g. Mangrovia e.g. Registered # 123456789

Form A-2 (EU) - Client Information

Annex to Item 7.0 of Form A (EU): Common Application Form for Registration of Third-Country Audit Entities under a Commission Decision on transitional provisions for the purposes of Article 46 (2) of the Directive 2006/43/EC of 17 May 2006 on Statutory Audits of Annual Accounts and Consolidated Accounts

Name of the Client	Street	City	Postal Code	Country	Member states of the European Union where transferable securities are admitted to trading on a regulated market (see FAQ no. 3 to Form A for a full description of the requirements)
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e.g. Client ABC
e.g. Main Street 123
e.g. Capital City
e.g. 12345
e.g. Mangrovia
e.g. The Netherlands, Germany, United Kingdom