

Scoreboard on the transposition of the Statutory Audit Directive (2006/43/EC)

1 November 2009

The scoreboard on the transposition of the Statutory Audit Directive (2006/43/EC) was drawn up solely on the basis of the information provided by Member States in reply to a questionnaire sent by the Internal Market and Services DG of the European Commission.

The scoreboard does not represent any official views of the European Commission regarding the timeliness and contents of the transposition of this Directive in Member States.

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During September and October, the situation on the transposition and the functioning of the public oversight systems in Member States has not changed. Six Member States still have to transpose the Statutory Audit Directive in full. Four of these Member States expect to finalise transposition in 2009. The Spanish and Italian authorities expect to achieve full transposition in 2010.

Further information on the public registers for statutory auditors and audit firms is available from Belgium and Slovenia. It should be noted that the publication of a web link does not necessarily imply that the Member State concerned has implemented the public register in accordance with the provisions of the Statutory Audit Directive.

**Transposition of the Directive on Statutory Audit as of 1 November, 2009
(number of Member States)**

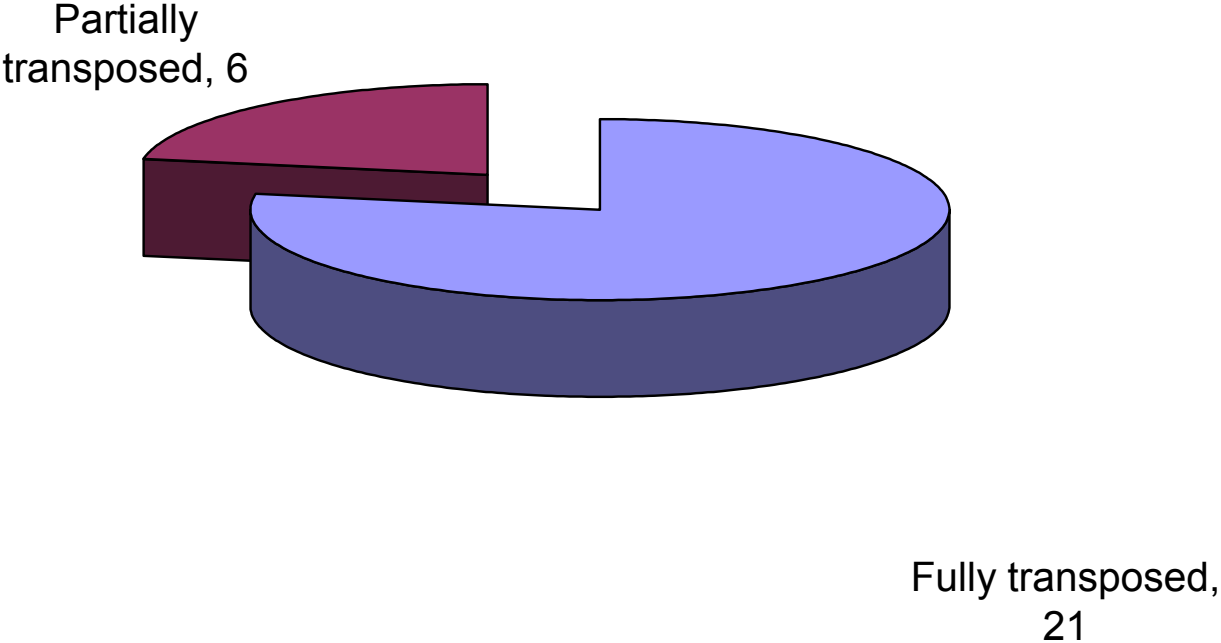


Figure 1

**Transposition of the Directive on Statutory Audit
in individual Member States and the provision of the full
transposition tables to the Commission**

	Adoption process completed to date	Expected date of the full transposition in 2009	Transposition table on the adopted law was provided to the Commission?
AT			NA
BE			YES
BG			YES
CY			YES
CZ			YES
DE			YES
DK			YES
EE			NA
EL			YES
ES			NA
FI			YES
FR			YES
HU			YES
IE			NA
IT			NA
LT			YES
LV			YES
LU			NA
MT			YES
NL			YES
PL			YES
PT			YES
RO			YES
SE			YES
SI			YES
SK			YES
UK			YES
Total	21 Member States		

NA = Not applicable

Figure 2

Partial transposition in Member States

BE, BG, CZ, CY, DE, DK, EL, FI, FR, HU, LT, LV, MT,
NL, PL, PT, RO, SE, SK, SI, UK: All articles are
transposed

AT, EE less than 15 non-transposed articles

ES, IT: 16 - 30 non-transposed articles

IE, LU: more than 31 non-transposed articles

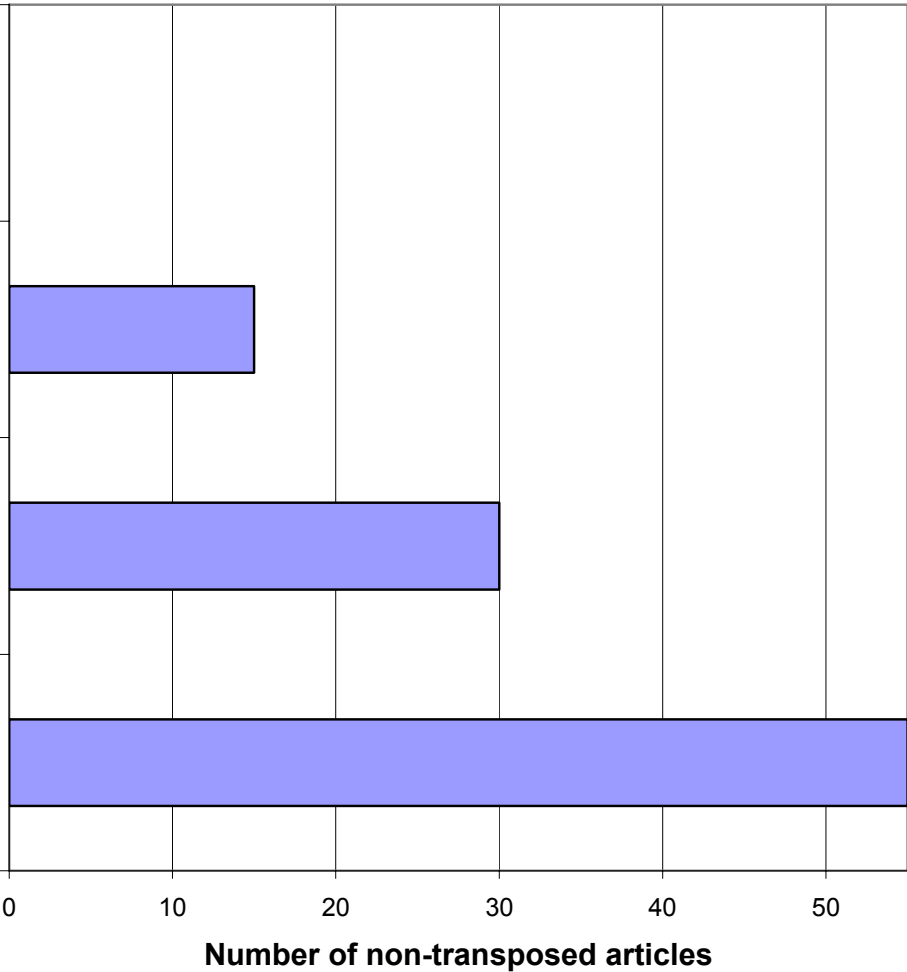


Figure 3

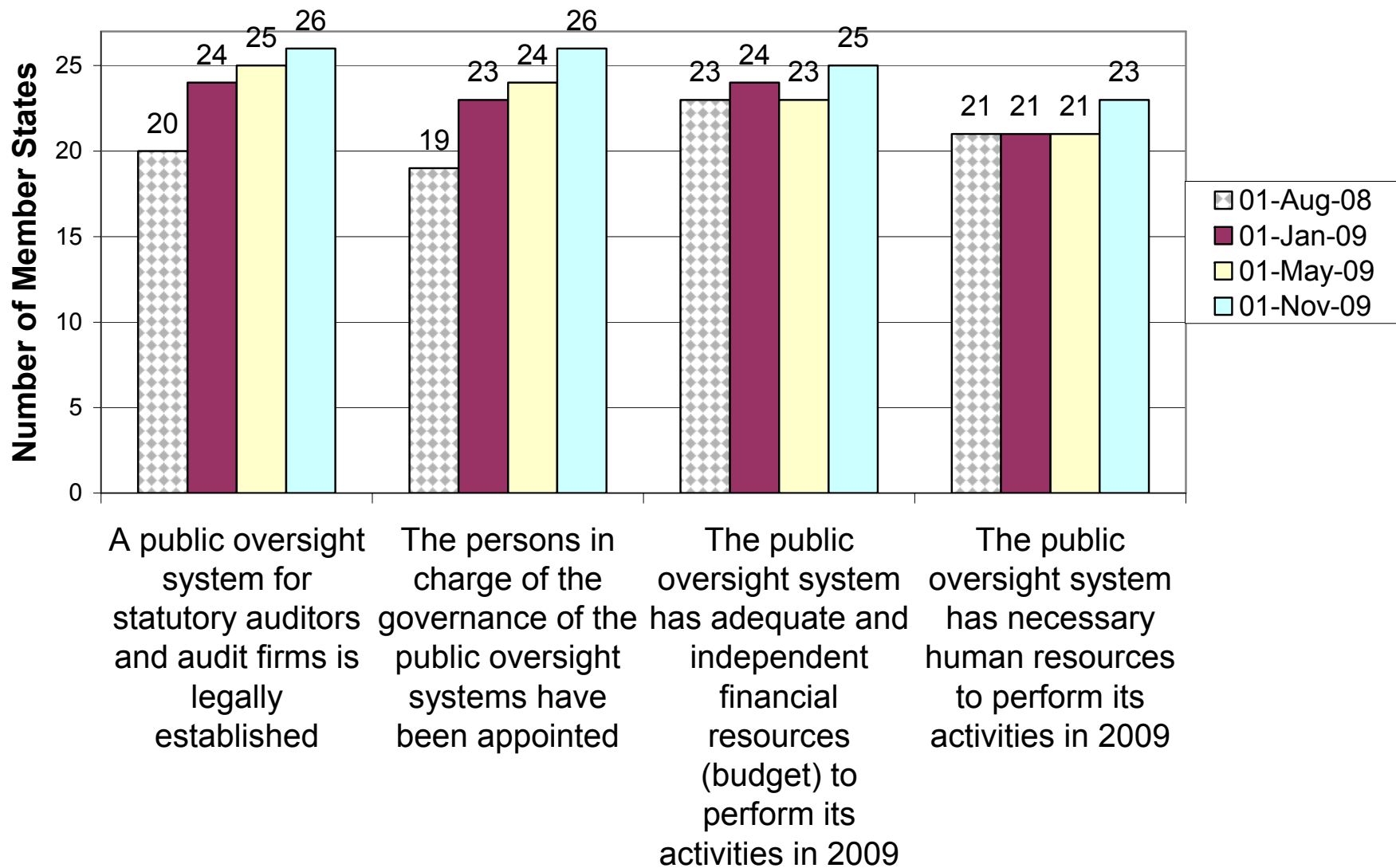


Figure 4

List of web links to public registers

Member State	Weblink(s) to a register
Austria	http://www.bmwfj.gv.at/BMWA/Schwerpunkte/Unternehmen/QualitaetAbschlusspr/default.htm
Belgium	<ul style="list-style-type: none"> • All the statutory auditors and audit companies http://register.ibr-ire.be/fr/ • Statutory auditors and audit companies with additional registration for the audit of banks http://www.cbfa.be/fr/ki/li/html/rev_li.asp • Statutory auditors and audit companies with registration for the audit of insurance companies http://www.cbfa.be/fr/vo/li/html/comm_li.asp • Statutory auditors and audit companies with registration for the audit of investment firms http://www.cbfa.be/fr/bo/li/html/rev_li.asp • Statutory auditors and audit companies with registration for the audit of undertakings for collective investments http://www.cbfa.be/fr/cs/icb/li/html/rev_li.asp • Statutory auditors and audit companies with registration for the audit of management companies http://www.cbfa.be/fr/cs/bhv/li/html/rev_li.asp • Statutory auditors and audit companies with registration for the audit of Institutions for occupational pensions http://www.cbfa.be/fr/bpv/li/html/comm_li.asp
Bulgaria	http://www.ides.bg/oditors.aspx
Cyprus	-
Czech Republic	http://www.kacr.cz/search_advanced.asp?nDepartmentID=154&nLanguageID=2 http://www.kacr.cz/search_advanced.asp?nDepartmentID=155&nLanguageID=2
Denmark	http://www.cvr.dk/Site/Forms/CMS/DisplayPage.aspx?pageid=27 http://www.cvr.dk/Site/Forms/CMS/DisplayPage.aspx?pageid=31
Estonia	http://www.auditorkogu.ee/?p=5&sd=ff8acbd999bf4003ac4fbaccdce1bf17 http://www.auditorkogu.ee/?p=21&sd=ff8acbd999bf4003ac4fbaccdce1bf17
Finland	http://www.keskuskaupakamari.fi/kkk/palvelut/Tilintarkastus/fi_FI/Tilintarkastus/
France	http://annuaire.cncc.fr/index.php
Germany	http://www.wpk.de/wpverzeichnis/auswahl.asp
Greece	-
Hungary	http://www.mkvk.hu/
Ireland	http://www.cro.ie/search/auditore.asp
Italy	-
Latvia	http://www.lzra.lv/en/certified-auditors/register-of-the-certified-auditors http://www.lzra.lv/en/certified-auditors/auditors-comp http://www.lzra.lv/en/certified-auditors/auditors-indp-third http://www.lzra.lv/en/certified-auditors/auditors-comp-third
Lithuania	http://www.lar.lt
Luxembourg	-
Malta	http://www.accountancyboard.gov.mt
Netherlands	http://www.afm.nl/registers_en
Norway	http://registry.kredittilsynet.no/
Portugal	http://www.cnsa.pt/registos/index.html
Poland	http://kibr.org.pl/pl/podmioty http://kibr.org.pl/pl/rejestr_bieglych
Romania	http://www.cafr.ro/index.jsp?page=member_cafr
Slovakia	http://www.udva.sk/index.php?option=com_content&view=article&id=25&Itemid=34# http://www.udva.sk/index.php?option=com_content&view=article&id=26&Itemid=35
Slovenia	http://www.si-revizija.si/revizijske_druzbe/index.php http://www.si-revizija.si/revizorji/register-poobl_reviz.html http://www.si-revizija.si/ocenjevalci/register.php
Spain	http://www.icac.meh.es/Consultas/Roac/Buscador.aspx
Sweden	http://www.revisorsnamnden.se/rn/arkiv/revisorssok.html
UK	http://www.auditregister.org.uk

Figure 5. List of web links to national public registers for statutory auditors and audit firms