

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

1 March 2009

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

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

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As of 1 March 2009, for a first time the number of Member States who finalised their transposition exceeded the number of Member States who have not yet accomplished the transposition process. Within the first two months of 2009 Belgium, Latvia and Malta informed us of the full transposition of the Directive (see figures 1, 2).

As to public oversight systems, the situation in Member States has not changed, except Bulgaria, which announced further developments on the public oversight for statutory auditors and audit firms (see figure 5).

The next Scoreboard will be published in May 2009, where it is expected that many more Member States will have transposed the Directive in full .

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

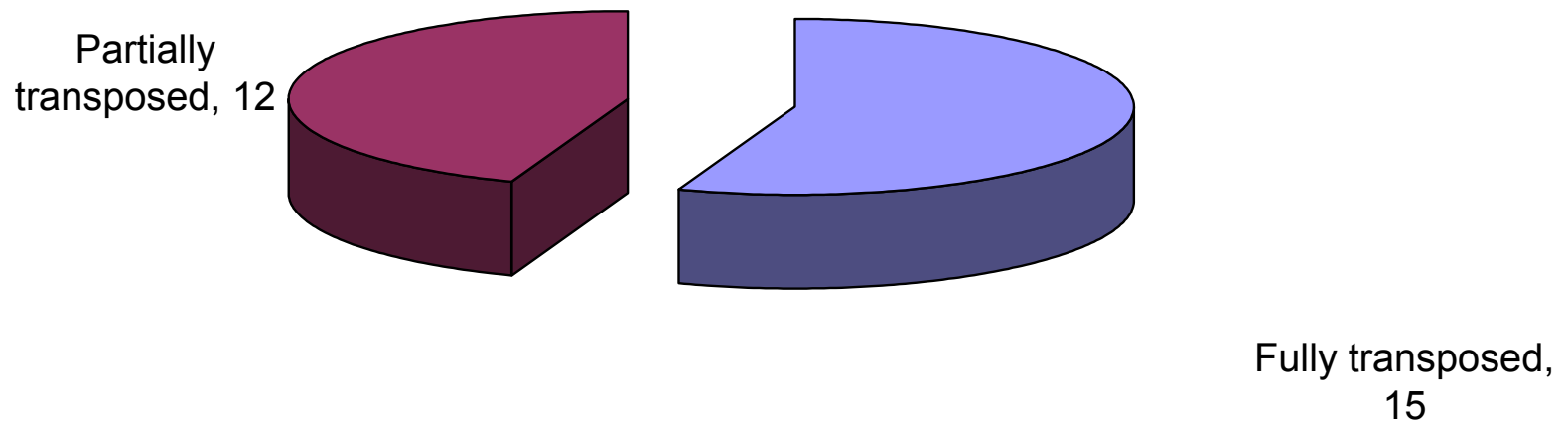


Figure 1

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

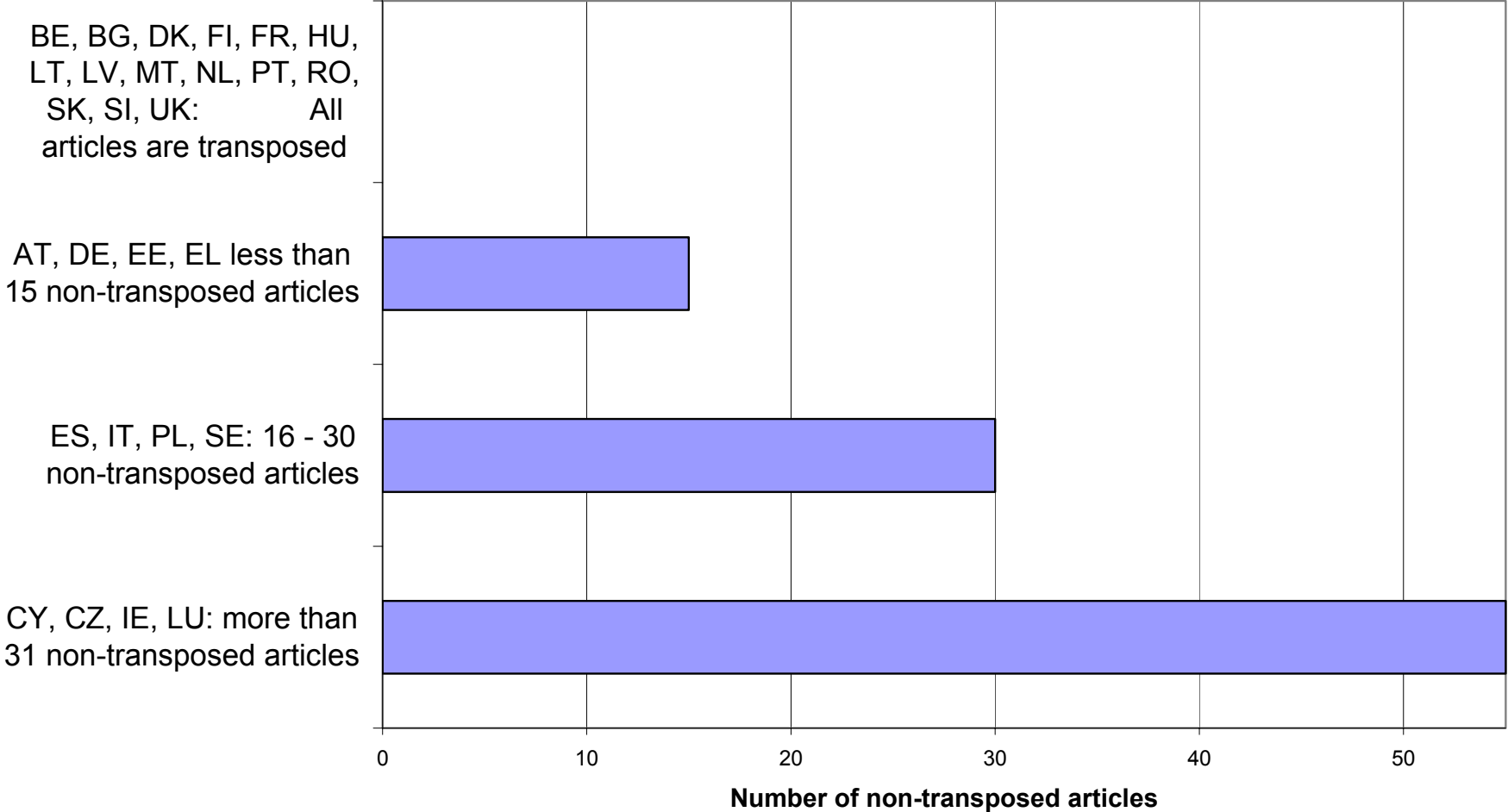
	Adoption process completed to date	Expected date of the full transposition - first half of 2009	Transposition table was provided to the Commission?
AT			NA
BE			YES
BG			YES
CY			NA
CZ			NA
DE			NA
DK			YES
EE			NA
EL			NA
ES			NA
FI			NO
FR			YES
HU			YES
IE			NA
IT			NA
LT			YES
LV			YES
LU			NA
MT			YES
NL			YES
PL			NA
PT			YES
RO			YES
SE			NA
SI			YES
SK			YES
UK ¹			YES
Total	15 Member States		

¹ Information in the Scoreboard does not cover the transposition of the Directive in Gibraltar

NA = Not applicable

Figure 2

Partial transposition in Member States



NB! Regarding the UK, information given does not cover the transposition of the Directive in Gibraltar
Figure 3

The most frequently non-transposed articles of the Directive

Article 41 - Audit committee
Article 42 - Independence
Article 27 - Group auditor
Article 45 - Registration and oversight of third-country auditors and audit entities
Article 36 - Professional secrecy and regulatory cooperation between Member States
Article 38 - Dismissal and resignation of statutory auditors or audit firms
Article 46 - Derogation in the case of equivalence
Article 3 - Approval of statutory auditors and audit firms
Article 49 - Disclosure of fees
Article 40 - Transparency report for audit firms
Article 47 - Cooperation with competent authorities from third countries

Figure 4

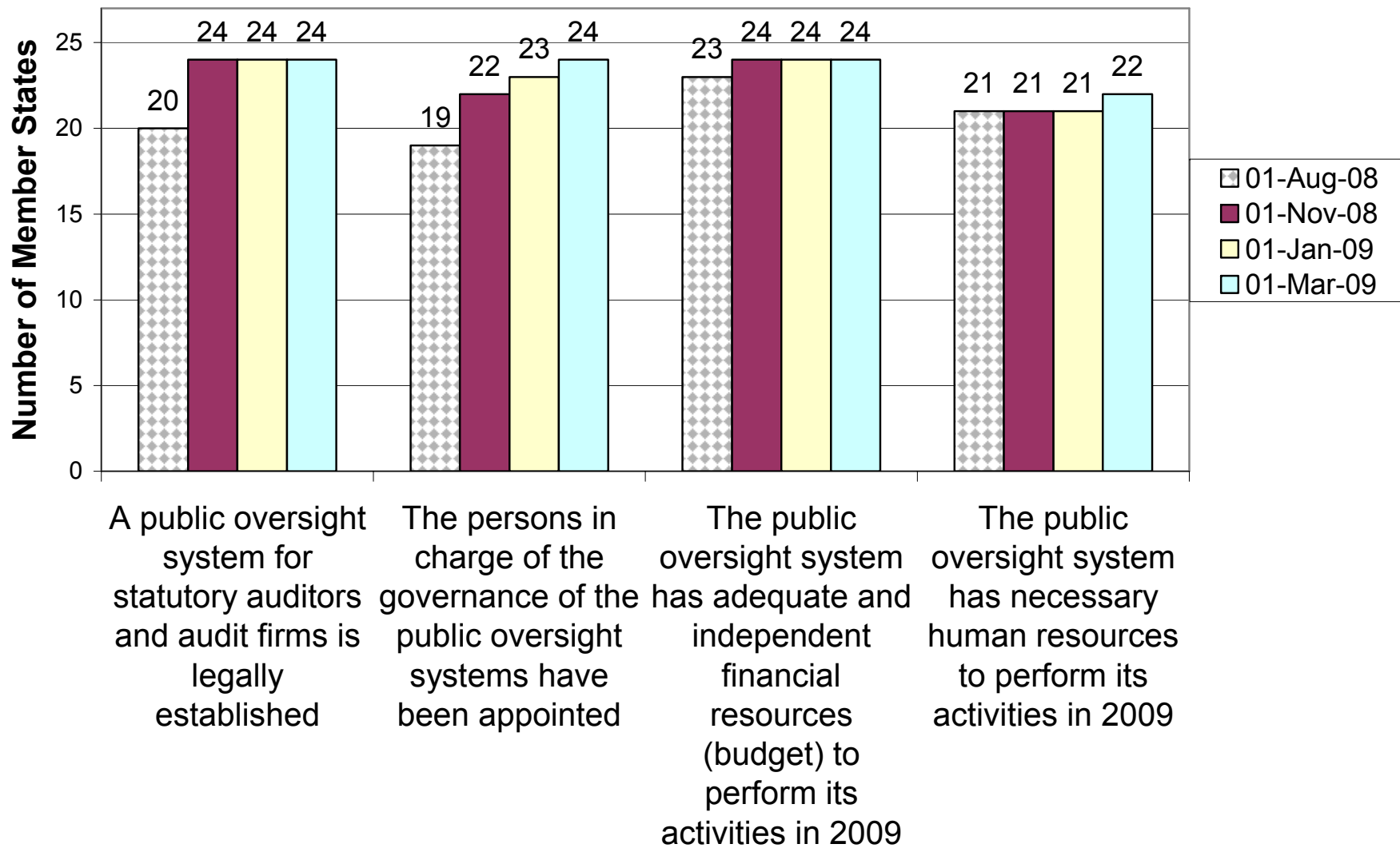


Figure 5