

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

1 May 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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As of 1 May 2009, 21 Member States had informed the Commission services of the full transposition of the Statutory Audit Directive. Compared to the previous scoreboard published in March 2009, the Czech Republic, Cyprus, Greece, Germany, Poland and Sweden have now completed their transposition of the Directive (see figures 1 and 2).

Regarding public oversight systems, only Cyprus and Poland have not yet legally established a public oversight system for statutory auditors and audit firms.

The next scoreboard will be published in July 2009 where it is expected that more Member States will have transposed the Directive in full.

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

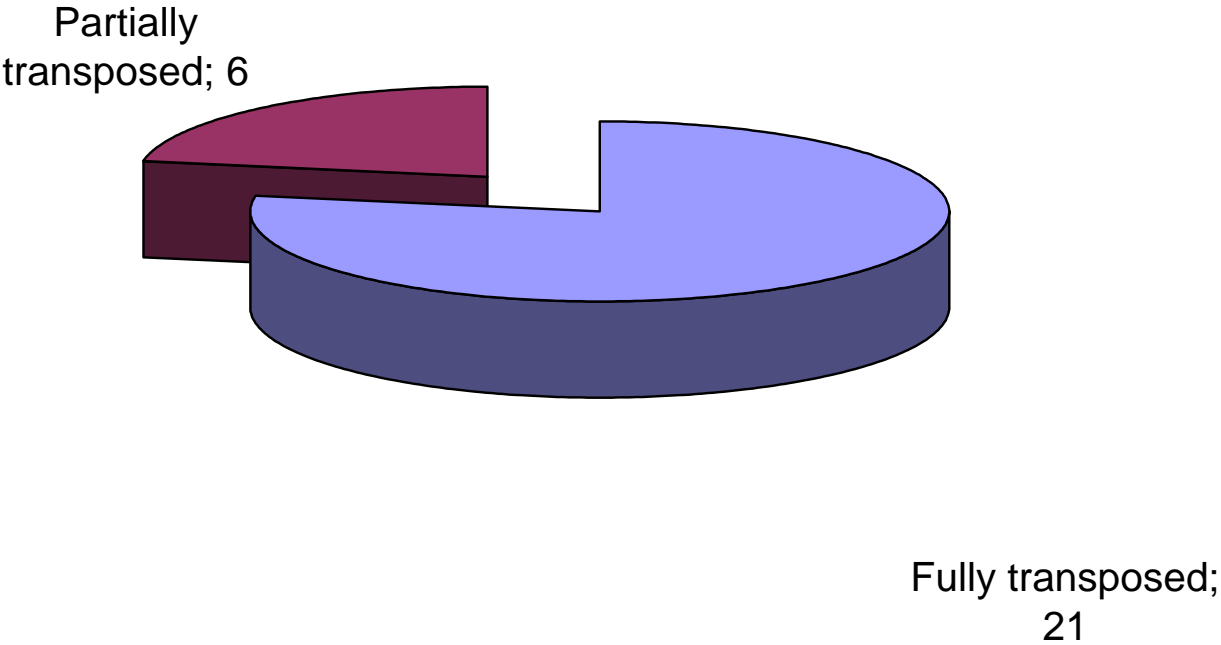


Figure 1

**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			NO
CZ			YES
DE			YES
DK			YES
EE			NA
EL			YES
ES			NA
FI			NO
FR			YES
HU			YES
IE			NA
IT			NA
LT			YES
LV			NO
LU			NA
MT			NO
NL			YES
PL			NO
PT			YES
RO			YES
SE			NO
SI			YES
SK			YES
UK ¹			YES
Total	21 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

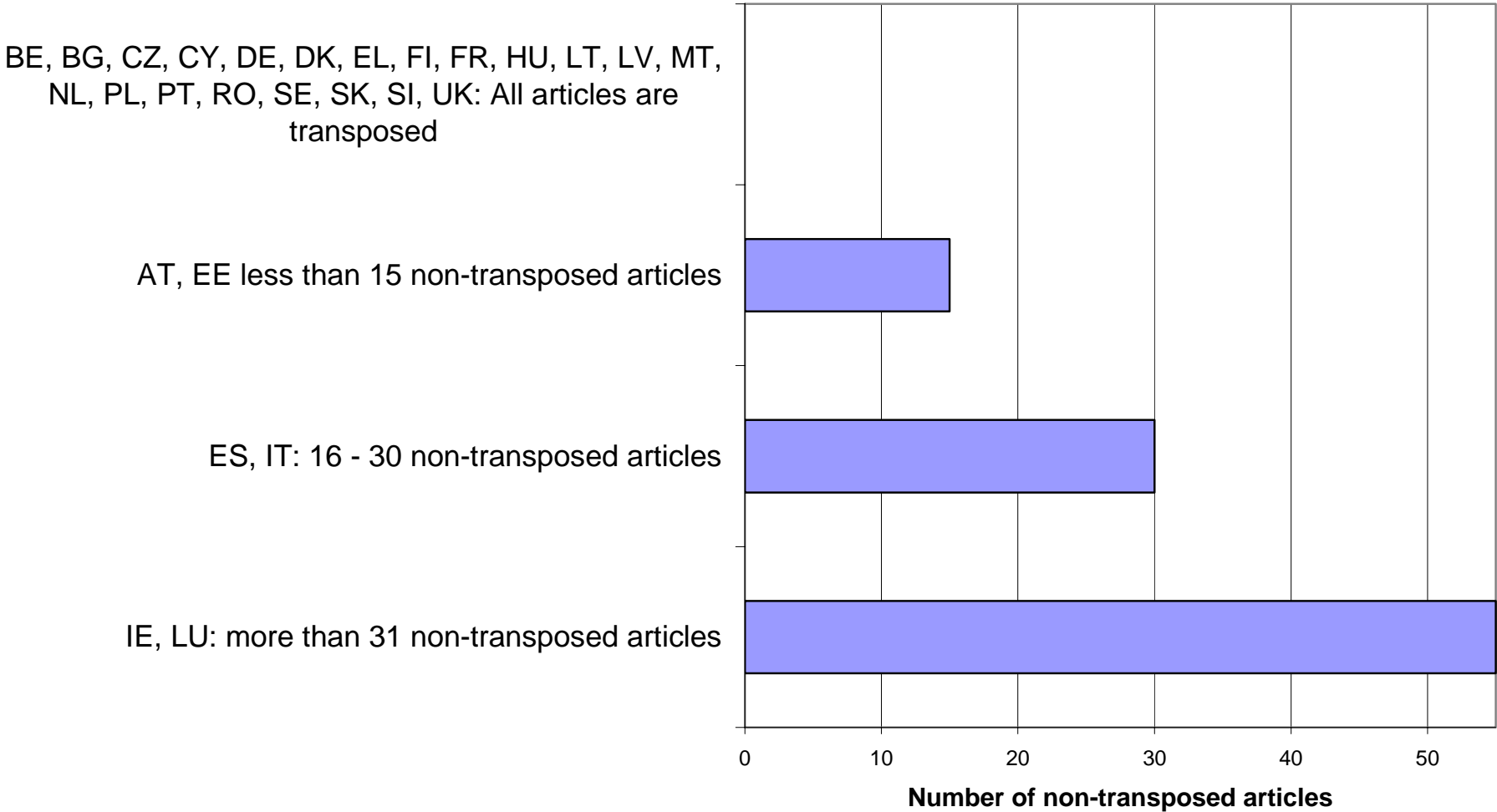


Figure 3 NB! Regarding the UK, information given does not cover the transposition of the Directive in Gibraltar

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

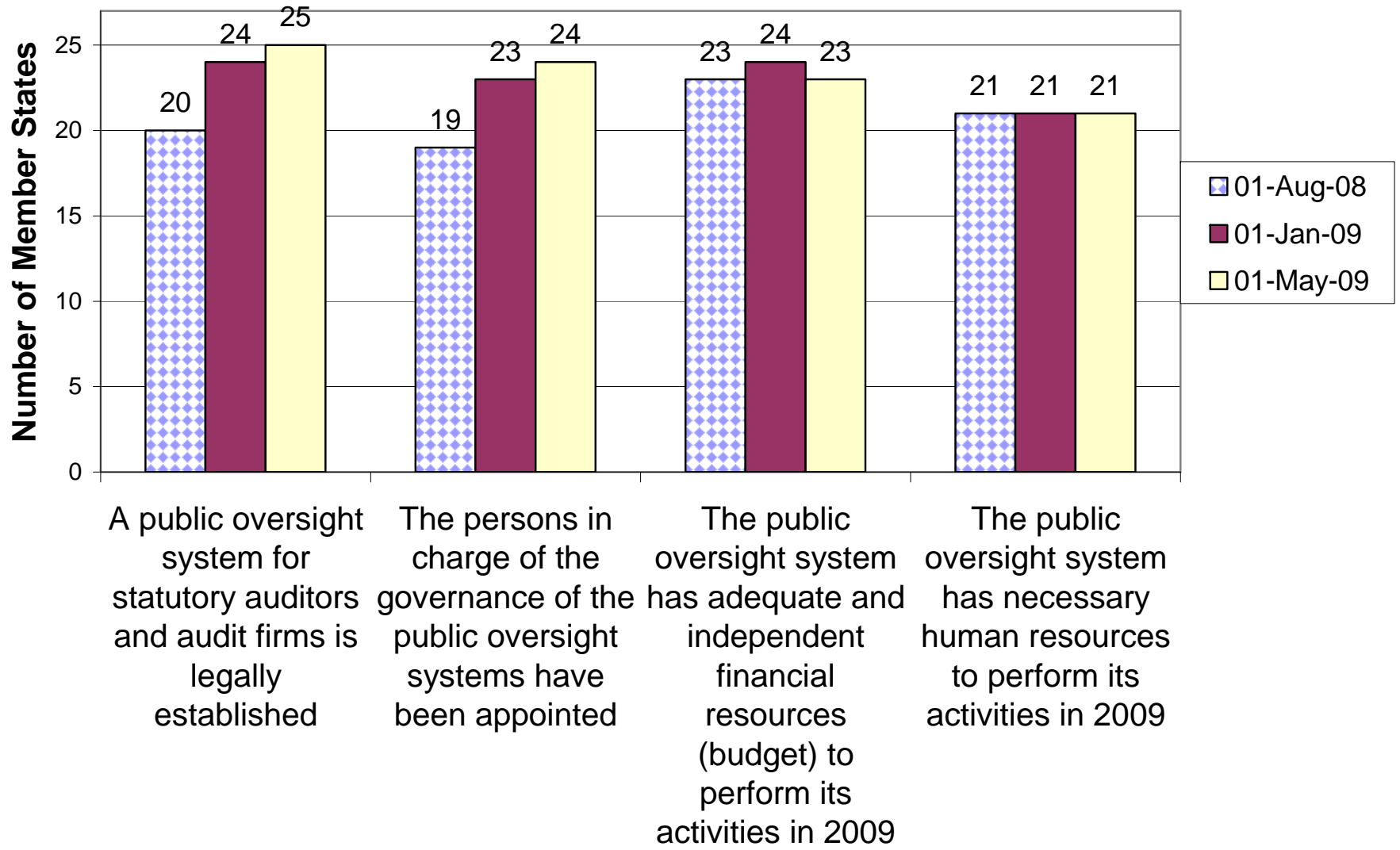


Figure 5