



EUROPEAN COMMISSION

Internal Market and Services DG

FREE MOVEMENT OF CAPITAL, COMPANY LAW AND CORPORATE GOVERNANCE

Auditing

Brussels, MARKT/F4/GG
D(2008)

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

31 October 2008

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.

**Transposition of the Directive on Statutory Audit as of 31 October, 2008
(number of Member States)**

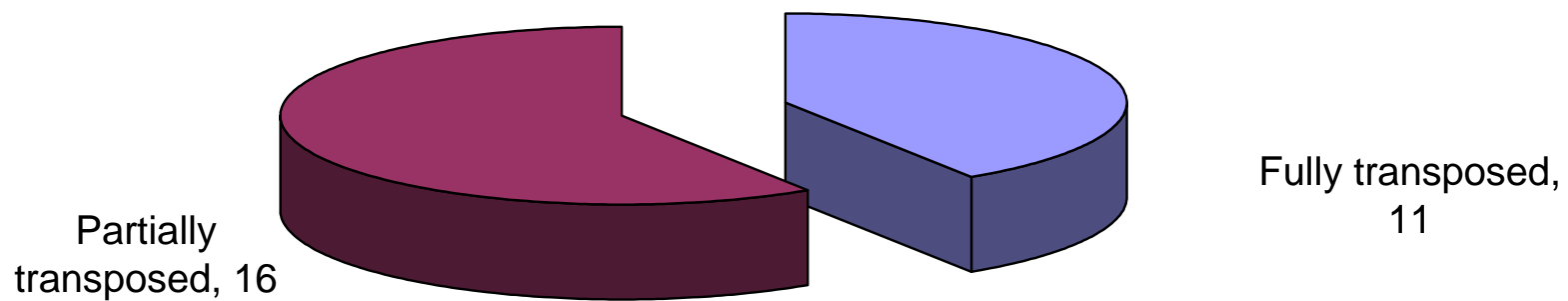


Figure 1

Transposition of the Directive on Statutory Audit in individual Member States

	Adoption process completed to date	Expected date of the full transposition of the Directive on Statutory Audit		
		Nov-08	Dec-08	2009
AT				
BE				
BG				
CY				
CZ				
DE				
DK				
EE				
EL				
ES				
FI				
FR				
HU				
IE				
IT				
LT				
LV				
LU				
MT				
NL				
PL				
PT				
RO				
SE				
SI				
SK				
UK ¹				
Total	11 Member States			

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

Figure 2

Partial transposition in Member States

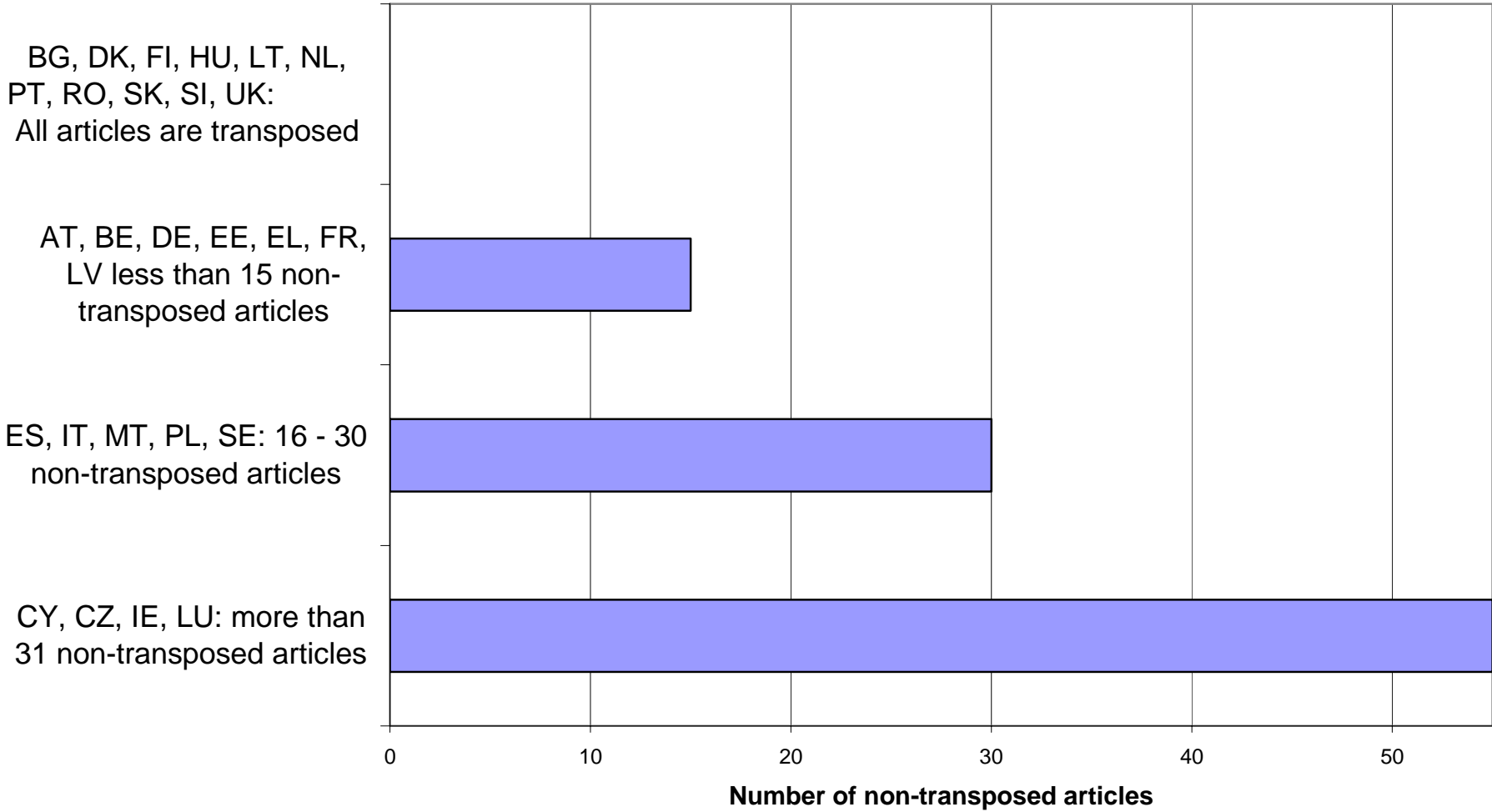


Figure 3

The most frequently non-transposed articles of the Directive

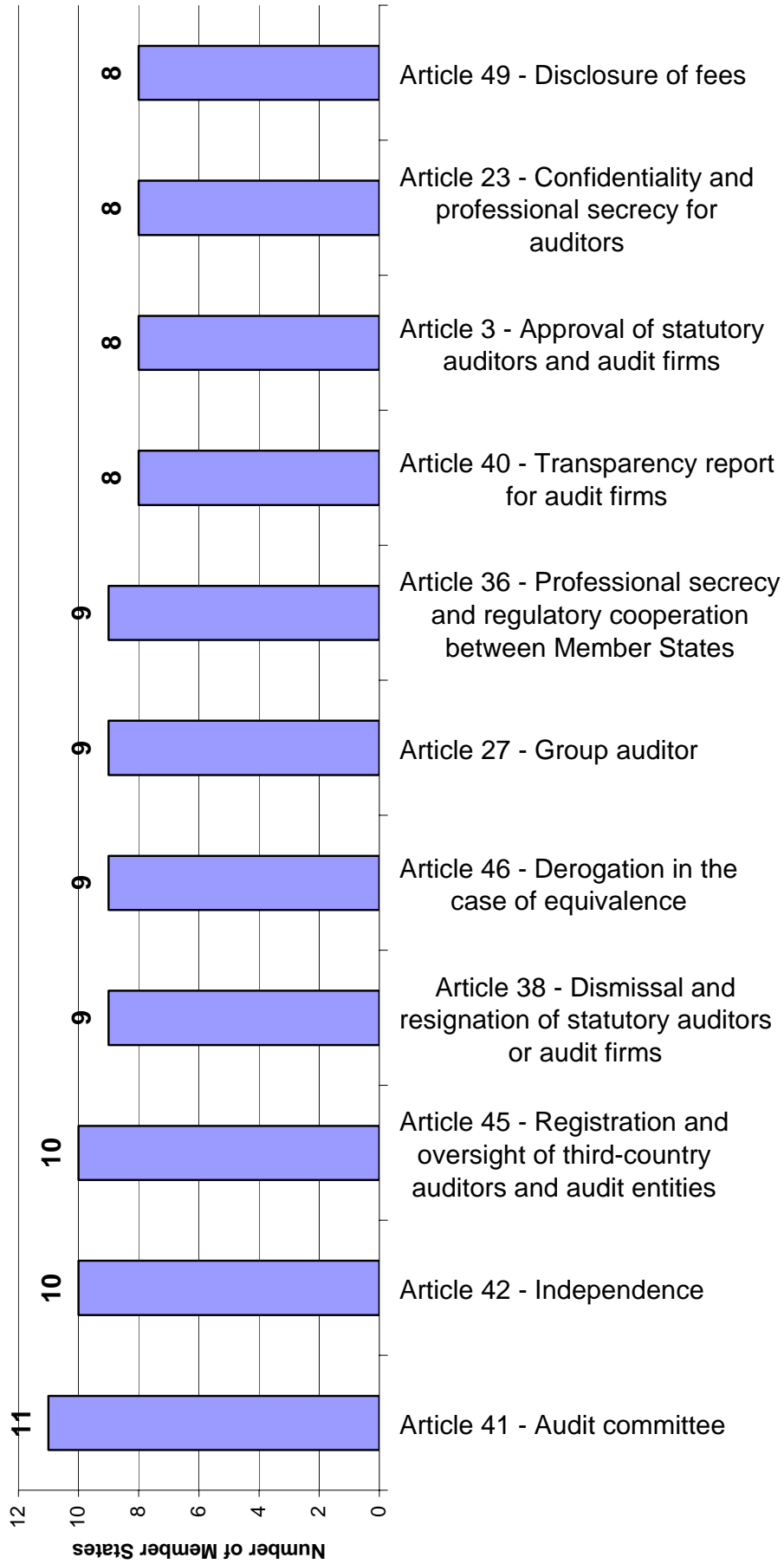


Figure 4

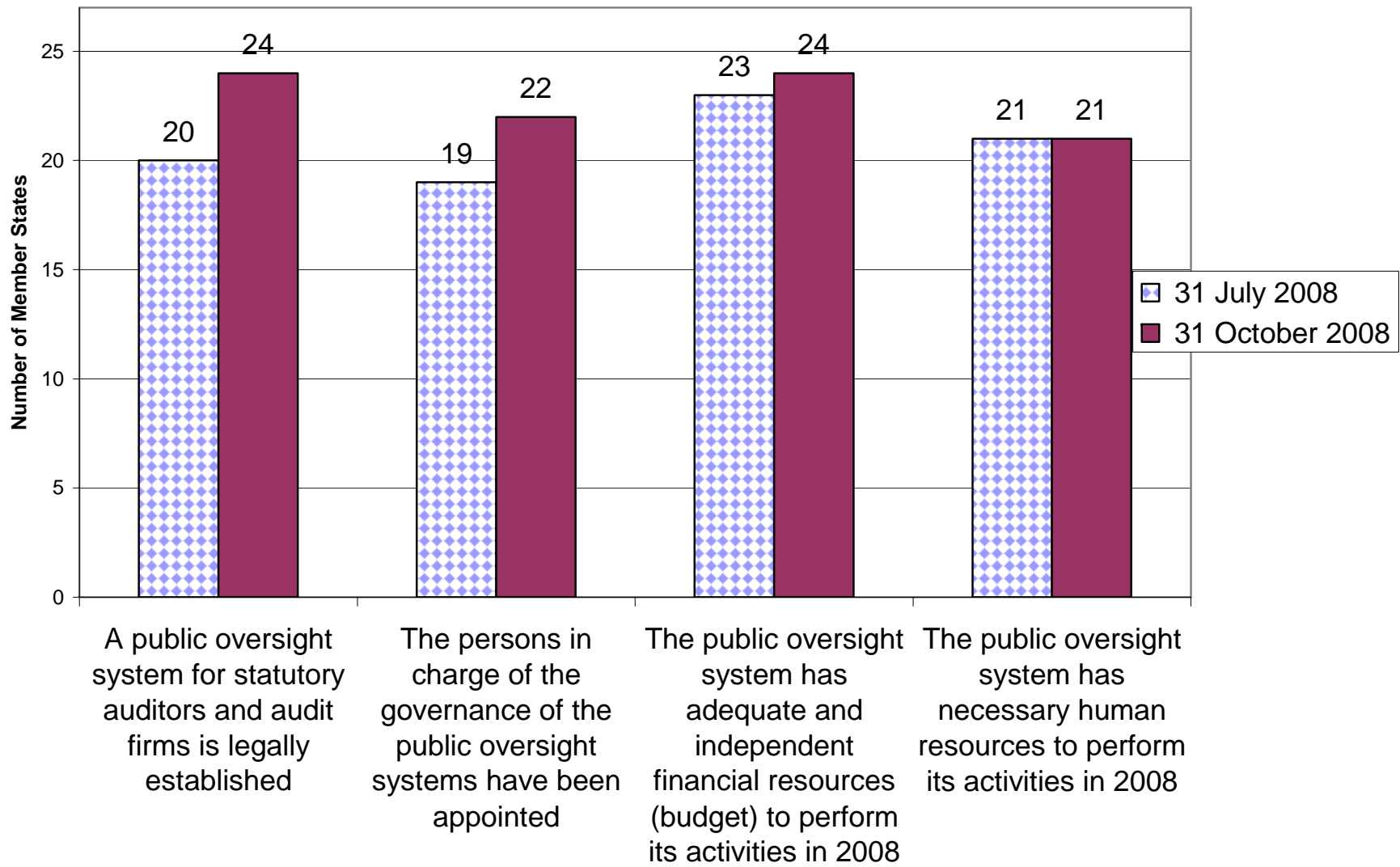


Figure 5