

Irish Auditing and Accounting Supervisory Authority

This form applies to Third Country Audit Entities/Auditors who are already registered in Ireland under Regulation 113 of the European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010. For any questions please contact info@iaasa.ie

The purpose of this Annual Return Form is for registered third country audit entities/auditors to provide an annual update to the Authority, with regard to, its initial registration information that is not published in the Companies Registration Office's ('CRO') public register. In accordance with Regulations 66 and 113(7) of the European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010, any amendments to a registered third country audit entity's/auditor's information that is published in the CRO's public register must be updated and notified to the Authority "as soon as may be but not later than one month after the event".

Please complete all sections, print the completed form and return with original signature to:

Irish Auditing and Accounting Supervisory Authority
Willow House
Millennium Park
Naas, Co Kildare
REPUBLIC OF IRELAND

Or alternatively, please send a PDF file of the above to the following email address: barry_murphy@iaasa.ie

Annual Statutory Fees

Please ensure that the appropriate arrangements have been made to pay the following Statutory Fees to the Authority:

- 1 Annual Registration Assessment Fee of €4,000; and**
- 2 Annual Registration Fee of €500**

Registered Third Country Auditors should pay the above fees by a euro cheque payable to the "Irish Auditing and Accounting Supervisory Authority" or alternatively, by a direct bank transfer (in euro). The Authority's bank details are:

Account Name: Irish Auditing & Accounting Supervisory Authority

IBAN: IE65 AIBK 9332 3629 5880 17

BIC: AIBKIE2D

Account Number 29588-017

Sort Code: 93-32-36

Bank: AIB, 41 South Main St., Naas, Co. Kildare

1 Name and registration number of the registered third country audit entity

- 1.1 Provide the full name of the third-country audit entity.

- 1.2 IAASA Registration Number

2 Transparency report

- 2.1 Please provide a web link to the audit entity's website where the most recent annual transparency report is published.

3 Relevant audit clients according to Article 45 (1) of Directive 2006/43/EC

- 3.1 List all relevant audit clients; for this purpose use **AR Form B-1 (IE) - client information**

4 Auditing standards and independence requirements

- 4.1 State what auditing standards are used in carrying out the audits of companies listed under item 3.0. (A reference to the relevant framework is sufficient.)

- 4.2 State what independence requirements are applied by the firm in carrying out the audits for companies listed under item 3.0. (A reference to the relevant framework is sufficient.)



5 External quality assurance review

- 5.1 If the the third country audit entity has been subject to an external quality assurance review in the last 12 months, please complete sections 5.2 to 5.10
If not, proceed to 6
- 5.2 Name of the competent authority
- 5.3 Street
- 5.4 City
- 5.5 Postal Code
- 5.6 Country
- 5.7 Phone number, including country and area code
- 5.8 Fax number, including country and area code
- 5.9 Indicate the date when the last external quality assurance review was carried out
- 5.10 Provide an annex giving necessary information about the outcome of the last external quality assurance review. If possible you should provide a full copy of the last quality assurance review report, for example, an inspection report issued by the competent body in the home country; alternatively you can provide a brief description of the outcome, including the main shortcomings and the main measures the registered third country audit entity has undertaken to address the shortcomings and to prevent them from recurring.

6 Good repute

- 6.1 The registered third country audit entity must submit **AR Form B-2(IE) - Good Repute Form - Entity**. All members of the administrative or management body of the firm and individuals who are designated, by the firm as primarily responsible for carrying out or signing on behalf of the firm, an audit on a relevant audit client, must complete and sign the **AR Form B-3(IE) - Good Repute Form - Individual**.

7 Published Information on the CRO's Public Register

- 7.1 Is the information that is currently published on the CRO's Public Register correct? ☐ Yes ☐ No
- If not, please provide further information in a separate annex.

Signed¹ _____

Date: _____

Role _____

Partner, director, chief executive etc.

¹ Must be a member of the management or administrative board on behalf of the Registered Third Country Auditor/Entity

Annex:

AR Form B-1 (IE) - Client Information
AR Form B-2 (IE) - Good Repute Form - Entity
AR Form B-3 (IE) - Good Repute Form - Individual