

**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](mailto: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*

**Annual Statutory Fee**

***Please ensure that the appropriate arrangements have been made to pay the Statutory Annual Registration Fee of €500 to the Authority:***

Registered Third Country Auditors should pay the above fee 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 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 Published Information on the CRO's Public Register**

6.1 Is the information that is currently published on the CRO's Public Register correct?  
 If not, please provide further information in a separate annex.

☐ Yes

☐ No

Signed<sup>1</sup> \_\_\_\_\_  
 Role \_\_\_\_\_

Date: \_\_\_\_\_

*Partner, director, chief executive etc.*

<sup>1</sup> 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