

**Irish Auditing and Accounting Supervisory Authority**

This form applies to registration under a transitional regime based on the Decision 2011/30/EU of 19 January 2011 of the European Commission in accordance with Article 46 (2) of the Directive 2006/43/EC of 17 May, 2006. For any questions please contact [info@iaasa.ie](mailto:info@iaasa.ie)

The information provided under Items 1.1, 1.4 to 1.8 and 1.10 will be stored in the register in electronic form and shall be electronically accessible to the public.

*Please complete all sections on line, 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](mailto:barry_murphy@iaasa.ie)*

*Please ensure that the appropriate arrangements have been made to pay the statutory fee (i.e. €2,000) to the Authority.*

*Applications will only be considered when this fee has been received.*

**1 Name of the Applicant, Contact Details**

1.1 Provide the full name of the third-country audit entity. This form refers to the third-country audit entity as the "applicant".

1.2 Legal form of the applicant

1.3 Home country of the applicant:

1.4 Street

1.5 City

1.6 Postal Code

1.7 Phone number, including country and area code

1.8 Fax number, including country and area code

1.9 Email address

1.10 Website address

**Primary contact for this registration:**

1.11 Last name of the primary contact

1.12 First name of the primary contact

1.13 Street

1.14 City

1.15 Postal Code

1.16 Phone number, including country and area code

1.17 Fax number, including country and area code

1.18 Email address of the primary contact

**2 Membership of a network**

2.1 Does the applicant belong to a network?

☐ Yes

☐ No

*If not, please move to 3.0*

2.2 Name of the network

- 2.3 *Provide an annex with a description of the network (including at least its organisational structure). Alternatively you may provide a link to a description of the network on a website*

**3 Registration as an audit entity in its home country**

- 3.1 Is the applicant registered as an audit entity in its home country? ☐ Yes ☐ No

*If not, please move to 4.0*

3.2 Name of the authority responsible for that registration

3.3 Street

3.4 City

3.5 Postal Code

3.6 Country

3.7 Phone number, including country and area code

3.8 Fax number, including country and area code

3.9 Registration number of the applicant, if applicable

**4 Other registrations as a third-country audit entity or an audit firm in another member state of the European Union or the European Economic Area**

- 4.1 Is the applicant registered as a third-country audit entity or as an audit firm in another member state of the EU or the EEA? ☐ Yes ☐ No

*List all relevant registrations (use Form A-1 (IE) – Other Registrations inside EU/EEA as an Annex).*

- 4.2 Is an application for registration as a third-country audit entity or an audit firm pending in another member state of the EU or the EEA? ☐ Yes ☐ No

*List all relevant pending registrations (use Form A-1 (IE) – Other Registrations inside EU/EEA as an Annex).*

**5 Internal quality control system**

- 5.1 Provide an annex with a description of the applicant's internal quality control system, (i.e. a system designed in accordance with the International Standard on Quality Control 1 ("ISQC 1") or similar provision).

**6 External quality assurance review**

- 6.1 Has the applicant been subject to an external quality assurance review, i.e. a peer review, an inspection by a professional body, or an inspection by an independent public oversight body? ☐ Yes ☐ No

*If not, please move to 7.0*

6.2 Name of the competent authority responsible for the external quality assurance review

6.3 Street

6.4 City

6.5 Postal Code

6.6 Country

6.7 Phone number, including country and area code

6.8 Fax number, including country and area code

6.9 Indicate the date when the last external quality assurance review was carried out

6.10 Provide an annex giving necessary information about the outcome of the quality assurance review. This should include a statement as to the outcome, the main shortcomings, and the main measures the applicant has undertaken to address the shortcomings and to prevent them from recurring.

**7 Relevant audit clients according to Article 45 (1)**

- 7.1 List all companies incorporated outside the EU /EEA whose transferable securities are admitted to trading on a regulated market of any member state of the EU/EEA within the meaning of point 14 of Article 4(1) of Directive 2004/39/EC and for which the applicant provides an audit report concerning the annual or consolidated accounts, other than companies that issue exclusively of debt securities the denomination per unit of which is at least €50,000 or, in case of debt securities denominated in another currency, equivalent, at the date of issue, to at least €50,000; for this purpose use Form A-2 (IE) (client information) as an annex.

**8 Auditing standards and independence requirements**

- 8.1 State what auditing standards the applicant will apply in carrying out the audits for companies listed under item 7.0; a reference to the relevant framework is sufficient



- 8.2 Are the auditing standards equivalent to the International Standards of Auditing ('ISA')?

☐ Yes☐ No

- 8.3 State what independence requirements the applicant will apply in carrying out the audits for companies listed under item 7.0; a reference to the relevant framework is sufficient.



- 8.4 Are the independence requirements equivalent to the IFAC Code of Ethics?

☐ Yes☐ No**Annex:**

Form A-1 (IE) – Other Registrations inside EU/EEA

Form A-2 (IE) – Client Information

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

Role

\_\_\_\_\_  
*Partner, director, chief executive etc.*

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

<sup>1</sup> Must be a member of the management or administrative board on behalf of the applicant