Registration of third country auditors and audit entities FORM A (Swe) – “Equivalent” or “transitional countries”

|  |
| --- |
| Introduction |
| This application form is for registration with the Swedish Inspectorate of Auditors (SIA) of third country audit entities as defined by Article 2.4 of the European Union (EU) Directive 2006/46/EC, as amended by EU Directive 2014/56/EU, and in Article 2 and 16 b of the Auditors Act (2001:883).  As requested in Article 40 of the Auditors Act (2001:883) and Article 15 of the Regulation (1995:665) of Auditors, the information provided under Items 1.1 to 1.14, 2.2, 2.3, 3.1, and 4.1 will be stored in the public register administrated by the SIA and be made electronically accessible to the public. The register can be found under [www.revisorsinspektionen.se](http://www.revisorsinspektionen.se). For any questions please refer first to the FAQ-paper that is available on the SIA:s website.  **Who has to register with the SIA?**  A third country audit entity must register with the SIA if it audits the annual or consolidated accounts of a company incorporated outside the EU or European Economic Area (EEA) with transferable securities admitted to trading on a regulated market, within the meaning of Article 4.1.14 of EU Directive 2004/39/EC, in Sweden. However, no registration is required if the company is an issuer exclusively of dept securities within the meaning of Article 2.1 (b) of EU Directive 2004/109/EC, the denomination of which is:  (i) **If admitted to trading on or before 31 December 2010:** at least EUR 50,000 per unit or, in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 50,000; or  (ii) **If admitted to trading after 31 December 2010:** at least EUR 100,000 per unit or, in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 100,000  **Who should use this Form?**  This Form is for third country audit entities which are either subject to a system of public oversight, inspection and investigation that has been recognised as “equivalent” by the European Commission or which originate from a third country listed in the European Commission Decision 2016/1223/EU amending Decision 2011/30/EU on transitional arrangements.  All other non EU/EEA audit entities must use **Form B (Swe).** |

|  |  |
| --- | --- |
| 1.0 Name of the applicant, contact details | |
| 1.1 Full name of the applicant (this form refers to the third country auditor or 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 |  |
| 1.11 Corporate Identification number (CIN), or Organisation Registration number |  |
| 1.12 List names and business addresses of administrative and/or management body (**Form A-1 (Swe) – Administrative and/or Management Body** as an Annex). | |

|  |  |
| --- | --- |
| Primary contact for this registration | |
| 1.13 Last name of the primary contact person |  |
| 1.14 First name of the primary contact person |  |
| 1.15 Street |  |
| 1.16 City |  |
| 1.17 Postal Code |  |
| 1.18 Phone number, including country and area code |  |
| 1.19 Fax number, including country and area code |  |
| 1.20 Email address |  |

|  |  |
| --- | --- |
| 2.0 Membership of a network | |
| 2.1 Does the applicant belong to a network  Yes  No (if no proceed to 3.0) | |
| 2.2 Name of the network |  |
| 2.3 Provide an Annex with a description of the network including at least its organizational structure, a list of names and contact details of all members of the network and of any affiliates to the applicant. Alternatively you may provide a link to the description of the network on a website. | |
| Website address |  |

|  |  |
| --- | --- |
| 3.0 Registration as an audit entity outside the European Union or the European Economic Area | |
| 3.1 Is the applicant registered as an audit entity in a country outside the EU/EEA? **(including its home country)**  Yes  No (if no proceed to 3.3)  List all relevant registrations (Use **Form A-2 (Swe) – Registrations outside EU/EEA** as an Annex) | |
| 3.2 Does the authority/body responsible for the registration have information regarding names and business addresses of all owners or shareholders?  Yes (if yes proceed to 4.0)  No (if no proceed to 3.3) | |
| 3.3 List names and business addresses of all owners and shareholders (Use **Form A-3 (Swe) – Owners or Shareholders** as an Annex), alternatively you may provide a link to a website containing that information. | |
| Website address |  |

|  |
| --- |
| 4.0 Registration 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 an audit firm in another member state of the EU or the EEA  Yes  No (if no proceed to 4.2)  List all relevant registrations (use **Form A-4 (Swe) – Registrations inside EU/EEA** as an Annex) |
| 4.2 Are there applications for registration pending in another member state of the EU/EEA?  Yes  No (if no proceed to 5.0)  List all relevant pending applications for registration (use **Form A-4 (Swe) – Registrations inside EU/EEA** as an Annex) |

|  |
| --- |
| 5.0 Internal Quality Control System |
| 5.1 Provide an Annex with a description of the applicant’s internal quality control system, that is a system designed in accordance with the International Standard on Quality Control (ISQC1) or similar provision. |

|  |  |
| --- | --- |
| 6.0 External quality assurance review | |
| 6.1 Has the applicant been subject to an external quality assurance review?  Yes  No (if no proceed to 7.0) | |
| 6.2 Name of the competent authority |  |
| 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 Date when the last external quality assurance review was carried out |  |
| 6.10 Provide an Annex with 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, e.g. 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 applicant has undertaken to address the shortcomings and to prevent them from recurring. If available, you should confirm whether the competent body has communicated its satisfaction with the measures taken. | |

|  |
| --- |
| 7.0 Relevant audit clients |
| 7.1 List all companies incorporated outside the EU/EEA with transferable securities admitted to trading on a regulated market in Sweden for which the applicant provides an audit report concerning the annual or consolidated accounts. This is with the exception of companies that are issuers exclusively of debt securities within the meaning of Article 2 (1) (b) of EU Directive 2004/109/EC, the denomination of which is:  (i) **If admitted to trading on or before 31 December 2010:** at least EUR 50,000 per unit or, in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 50,000; or  (ii) **If admitted to trading after 31 December 2010:** at least EUR 100,000 per unit or, in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 100 000.  For this purpose use **Form A-5 (Swe) – Client Information** as an Annex. |

|  |  |
| --- | --- |
| 8.0 Auditing standards and independence requirements | |
| 8.1 State what auditing standards the applicant will use in carrying out the audits of companies listed under Item 7.0. A reference to the relevant framework is sufficient. |  |
| 8.2 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. |  |

|  |
| --- |
| 9.0 Annexes |
| Form A-1 (Swe) –Administrative and/or Management (Item 1.11)  Form A-2 (Swe) – Registrations outside EU/EEA (Item 3.1)  Form A-3 (Swe) –Owners or Shareholders (if needed)  Form A-4 (Swe) – Registrations inside EU/EEA (Item 4)  Form A-5 (Swe) – Client Information (Item 7.1)  Description of the network (Item 2.3)  Description of the internal quality control system (Item 5.1)  Description of the outcome of the last external quality assurance review (Item 6.10) |

|  |  |
| --- | --- |
| 10.0 Signature and Declarations | |
| Fill in this Form electronically and send it as an attachment to ri@revisorsinspektionen.se. You must also print the completed Form, **which should be signed by a member of the management or administrative board on behalf of the applicant,** and send it by mail to the SIA at the following address:  Revisorsinspektionen  Box 24014  104 50 Stockholm  Sweden  **We confirm that the information in this form is complete and true.**  **We agree to cooperate fully with the SIA in respect of oversight, external quality assurance, investigation and penalties, insofar as such regulation by the SIA is consistent with the European Commission Decision of 19 January 2011 (2011/30/EU), as amended by the European Commission Decisions of 13 June 2013 (2013/288/EU) or 25 July 2016 (2016/1223), and to the extent that so doing does not contravene a law to which we are subject. In that event we will provide the SIA with a Legal Opinion, if required.**  We will notify the SIA without undue **delay of any change in the information required in this Form (including if our firm is appointed auditor of any relevant audit clients) so that the Register may be updated.**  **We have paid the application fee amounting to SEK 3 400 to the SIA in accordance with the Regulation (1995:665) of Auditors. We understand that if the application is approved an additional annual fee of SEK 22 000 will be levied.**  **We** **understand that an annual registration fee will be due on each anniversary of the date of registration, while we are on the Register.** | |
| Last name |  |
| First name |  |
| Function |  |
| Date |  |
| Signature (on behalf of the applicant) |  |