

**Common application form for registration of third-country audit entities
under the European Commission Decision on transitional provisions for the purposes
of Article 46 (2) of the Directive 2006/43/EC of 17 May 2006 on Statutory Audits of
Annual Accounts and Consolidated Accounts**

Form A

This form is for registration of third-country audit entities in accordance with the European Commission's Decisions concerning a transitional period for audit activities of certain third-country auditors and audit entities.

For any questions please refer first to the [FAQ](#).

The information provided under No. 1.1 to 1.18, 2.2, 3.2, 3.6, 3.9 and 4.1 will be entered in the register in electronic form and will be electronically accessible to the public. The register can be found at www.wpk.de.

1.0 Name of the applicant, contact details (see FAQ A No. 2 and 11)

- 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 person for this registration

- 1.11 Last name of the primary contact person.....
- 1.12 First name of the primary contact person.....
- 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.....

2.0 Membership of a network (see FAQ A No.14)

- 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 (either in German or in English plus a German translation) 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:
.....

3.0 Registration as an audit entity in the home country

3.1 Is the applicant registered as an audit entity in its home country?

Yes No (if no proceed to 4.0)

3.2 Name of the authority/body 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.....

4.0 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 (see FAQ A No. 12, 15)

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 If no proceed to 4.2

List all relevant registrations (use Form A-1 – 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 If no proceed to 5.0

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

5.0 Internal quality control system (see FAQ A No.16)

5.1 Provide an annex (either in German or in English plus a German translation) 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.

6.0 External quality assurance review (see FAQ A No. 17)

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 responsible for the external quality assurance review

6.3 Street

6.4 City

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- 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 (either in German or in English plus a German translation) giving necessary information about the outcome of the quality assurance review (see FAQ A No. 18).

7.0 Relevant audit clients according to Article 45 (1) of the Directive 2006/43/EC (see FAQ A No. 3)

- 7.1 List all relevant audit clients; for this purpose use *Form A-2 (Client Information)*

8.0 Auditing standards and independence requirements

- 8.1 State what auditing standards the applicant will apply in carrying out the audits for companies listed under No. 7.0; a reference to the relevant framework is sufficient (as an annex either in German or in English plus a German translation).
- 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 No. 7.0; a reference to the relevant framework is sufficient (as an annex either in German or in English plus a German translation).
- 8.4. Are the independence requirements equivalent to the IFAC Code of Ethics?
Yes No

9.0 Annex

- Form A-1 – Other registrations inside EU/EEA
- Form A-2 – Client Information
- Description of the network or a link to a description of the network in the internet (as Annex to No. 2.3) - either in German or in English plus a German translation
- Description of the internal quality control system (as Annex to No. 5.1) - either in German or in English plus a German translation
- Description of the outcome of the last external quality assurance review (as Annex to No. 6.10) - either in German or in English plus a German translation
- Statement on the audit standards (as Annex to No. 8.1) - either in German or in English plus a German translation
- Statement on the independence requirements (as Annex to No. 8.2) - either in German or in English plus a German translation

10.0 Final Declarations and Signature

Note:

This form should be signed by a member of the management or administrative board (partner, directive, chief executive etc.) on behalf of the applicant.

Please send this form including all attachments

- to the email address third-country-auditor@wpk.de
- or by post to the Wirtschaftsprueferkammer, Rauchstrasse 26, 10787 Berlin, Germany.

On filing this application a statutory registration fee is due (see FAQ A No. 20). You should not have to pay until you receive the notification of fee by the Wirtschaftsprueferkammer (Chamber of Public Accountants).

Final Declarations:

We confirm that the information given in this form is complete and true.

We agree to cooperate with the Wirtschaftsprueferkammer (Chamber of Public Accountants) or with any supporting authority in respect of its competences for overseeing our firm in accordance with the **Wirtschaftsprueferordnung (Public Accountants Act)**, to the extent in which it does not contravene to other legal provisions to which we are subject. In that event we will provide the Wirtschaftsprueferkammer (Chamber of Public Accountants) with a Legal Opinion, if required.

Last Name

First Name.....

Function.....

Date.....

Signature (on behalf of the applicant)