Common application form for registration of third-country audit entities
under Article 45 of the Directive 2006/43/EC of 17 May 2006 on Statutory Audits of
Annual Accounts and Consolidated Accounts

Form B

This form is for registration in accordance with Article 45 of the Directive 2006/43/EC of third- country audit entities as defined in Article 2 (4) of the Directive.

For any questions please refer first to the FAQ.

The information provided under No. 1.1 to 1.10, 2.1, 3.2, 3.3 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.kacr.cz.

1. Name of the Applicant, Contact Details (see FAQ B No. 2, 11, 25, 27)
2. Provide the full name of the third-country audit entity. This form refers to the third-

country audit entity as the “applicant"

1. Legal form of the applicant
2. Home country of the applicant
3. Street
4. City
5. Postal Code
6. Phone number, including country and area code
7. Fax number, including country and area code
8. Email address
9. Website address

Primary contact person for this registration:

1. Last name of the primary contact person
2. First name of the primary contact person
3. Street
4. City
5. Postal Code
6. Phone number, including country and area code
7. Fax number, including country and area code
8. Email address
9. Offices responsible for audit reports
10. List contact details of all offices that are responsible for issuing audit reports in relation to relevant audit clients at No. 9.0 (use Form B-1 - Offices as an Annex).
11. Membership of a network (see FAQ B No. 14)
12. Does the applicant belong to a network?

Yes □ No □ (if no proceed to 4.0)

1. Name of the network
2. Provide an annex (either in Czech or in English plus a Czech translation) with a description of the network including at least its organizational structure, a list of names and contact details of all members of that network and of any affiliates of the applicant. Alternatively you may provide a link to a description of the network on a website, (see FAQ B No. 15 on “affiliate”)
3. Registration as an audit entity **outside** the European Union or the European Economic Area (see FAQ B No. 12)
4. Is the applicant registered as an audit entity in a country outside EU/EEA (including in its home country)?

Yes □ No □ If no proceed to 4.2

List all relevant registrations (use Form B-2 - Other Registrations outside EU/EEA as an Annex).

1. Has a previous application for registration ever been rejected or a previous registration been withdrawn in any jurisdiction outside the EU/EEA?

Yes □ No □ If no proceed to 5.0

List all relevant rejected or withdrawn applications for registration (use Form B-2 - Other Registrations outside EU/EEA as an Annex).

1. Other registrations as a third-country audit entity or an audit firm **inside** the European Union or the European Economic Area (in another Member State of the EU or EEA, see FAQ B No. 12, 16)
2. 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 5.2

List all relevant registrations (use Form B-3 - Other Registrations inside EU/EEA as an Annex).

1. Are there applications for registration pending in another Member State of the EU/EEA?

Yes □ No □ If no proceed to 6.0

List all relevant pending applications for registration (use Form B-3 - Other Registrations inside EU/EEA as an Annex).

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1. Administration and management
2. List names, contact details and information about the qualification of each member of the administrative and/or management body (use Form B-4 - Administration and Management as an Annex).
3. Does a majority of the members of the administrative and/or management body hold a qualification that meets requirements equivalent to those required by Articles 4 to 10 of Directive 2006/43/EC?

Yes □ No □

1. Third-country auditors (see FAQ B No. 17)
2. List names, qualification and registration details for all third-country auditors which are responsible for the audits of the relevant audit clients listed under No. 9.0 or who sign for those audits (use Form B-5 - Third-country auditors as an Annex).
3. Transparency report (see FAQ B No. 18)
4. Has the applicant published in the past twelve months on the website stated in 1.10 an annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 13 of the Directive (EU) 537/2014?

Yes □ If yes proceed to 9.0 No □ If no proceed to 8.2

1. Does the applicant undertake to publish on its website an annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 13 of Directive (EU) 537/2014 within three months of the end of the current financial year and in respect of each subsequent financial year when registered as a third country audit entity?

Yes □ No □

1. Relevant audit clients according to Article 45 (1) (see FAQ B No. 3)
2. List all relevant audit clients; for this purpose (use Form B-6 - client information as an Annex)
3. Auditing standards and independence requirements (see FAQ B No. 19 and 20)
4. State (either in Czech or in English plus a Czech translation) what auditing standards the applicant will use in carrying out the audits of companies listed under No. 9.0.; a reference to the relevant framework is sufficient.
5. State (either in Czech or in English plus a Czech translation) what independence requirements the applicant will apply in carrying out the audits for companies listed under No. 9.0.; a reference to the relevant framework is sufficient.

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1. External quality assurance review - **voluntary** information (see FAQ B No. 21, 22

and 23)

1. Has the applicant been subject to an external quality assurance review?

Yes □ No □ If no proceed to 12.0

1. Name of the competent authority
2. Street
3. City
4. Postal Code
5. Country
6. Phone number, including country and area code
7. Fax number, including country and area code
8. Indicate the date when the last external quality assurance review was carried out
9. Provide an annex (either in Czech or in English plus a Czech translation) giving information about the outcome of the quality assurance review (see FAQ B No. 21, 22, 23).
10. Are the applicant and the members of the administrative and/or management body of good repute? (see FAQ B No. 24)
11. Yes □ No □

Please attach as an annex a written confirmation of the relevant home country’s competent authority confirming the applicants’ and the members of the administrative and/or management body’s good repute.

1. Annex
* Form B-1 - Offices
* Form B-2 - Other Registrations outside EU/EEA
* Form B-3 - Other Registrations inside EU/EEA
* Form B-4 - Administration and Management
* Form B-5 - Third-country auditors
* Form B-6 - Client Information
* Description of the network or a link to a description of a network in the internet (Annex to No. 3.3) - either in Czech or in English plus a Czech translation
* Statement on the audit standards (as Annex to No. 10.1) - either in Czech or in English plus a Czech translation
* Statement on the independence requirements (as Annex to No. 10.2) - either in Czech or in English plus a Czech translation
* Description on the outcome of the last external quality assurance review (as Annex to No. 11.10) - either in Czech or in English plus a Czech translation
* Confirmation of the competent authority regarding the applicants’ and the members of the administrative and/or management body’s good repute (as Annex to No. 12.1) - either in Czech or in English plus a Czech translation

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1. 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 kacr@kacr.cz
* **and** by post to the Komora auditorů ČR, Opletalova 55, 110 00 Prague, Czech Republic.

On filing this application a statutory registration fee is due (see FAQ B No. 26).

Final Declarations:

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

We agree to cooperate with the KACR (Chamber of Auditors of the Czech Republic) or with any supporting authority in respect of its competences for overseeing our firm in accordance with the Act No. 93/2009 Coll. (Act on Auditors), 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 KACR (Chamber of Auditors of the Czech Republic) with a Legal Opinion, if required.

Last name

First name

Function

Date

Signature (on behalf of the applicant)

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