Form A

Common Application Form for Registration of Third-Country Audit Entities under a 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

This form applies to registration under a transitional regime based on the Commission Decision 2008/627/EC in accordance with Article 46 (2) of the Directive 2006/43/EC. For any questions please refer first to the FAQ-paper provided together with this form.

The information provided under Items 1.1 to 1.10, 2.1, 2.2, 3.1, 3.2, 3.9 and 4.1 will be stored in the register in electronic form and shall be electronically accessible to the public. The register can be found at [www.kacr.cz](http://www.kacr.cz).

1. Name of the Applicant, Contact Details (see FAQs 2 and 11)
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 for this registration:

1. Last name of the primary contact
2. First name of the primary contact
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 of the primary contact
9. Membership of a network (see FAQ 13)
10. Does the applicant belong to a network?

Yes □ Nod (if no proceed to 3.0)

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 organisational structure. Alternatively you may provide a link to a description of the network on a website.
   1. Registration as an audit entity in the home country
   2. Is the applicant registered as an audit entity in its home country?

Yes □ No □ (if no proceed to 4.0)

* 1. Name of the authority/body responsible for that registration
  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. Registration number of the applicant, if applicable

1. 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 14)

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 (EU) - Other Registrations inside EU/EEA as an Annex).

1. 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 (EU) - Other Registrations inside EU/EEA as an Annex).

1. Internal quality control system (see FAQ 15)
2. Provide an annex (either in Czech or in English plus a Czech 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
3. External quality assurance review (see FAQ 16)
4. Has the applicant been subject to an external quality assurance review?

Yes □ No □ If no proceed to 7.0

1. Name of the competent authority responsible for the external quality assurance review
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 necessary information about the outcome of the quality assurance review, (see FAQ 17)
10. Relevant audit clients according to Article 45 (1) (see FAQ 3)
11. List all relevant audit clients; for this purpose use Form A-2 (EU) (client information)
12. Auditing standards and independence requirements
13. 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.
14. 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 Annex:

Form A-1 (EU) - Other Registrations inside EU/EEA Form A-2 (EU) - Client Information

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](mailto: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)