

## Third-country auditors and audit entities

### APPLICATION FORM - PART A

pursuant to Art. 34, par. 1 of Legislative Decree no. 39 of 2010, compliant with Art. 45 of Directive 2006/43/EC

#### Checklist

**DOCUMENTATION TO BE SUBMITTED** to: [registro.revisionelegale@pec.mef.gov.it](mailto:registro.revisionelegale@pec.mef.gov.it) and [protocollo@consob.it](mailto:protocollo@consob.it) indicating as subject: «Third Country Registration, Part A, Name of the applicant for registration»

- Registration form entirely completed and signed to avoid the inadmissibility of the application.  
Download available on the [website](#) of the Italian Register (Auditors: **RL01-PT-A**; Audit entities: **RL02-PT-A**)
- Copy<sup>1</sup> of an **identification document** of the applicant (Auditor or legal representative of the Audit entity)
- Description of the **belonging network** (if necessary)
- **Annual transparency report** (if applicable)
- **Certification(s) of possession of the requisite of good repute pursuant to Art. 7, par. 1** of the Ministerial Decree 1 September 2022, no. 174, issued by the competent authorities of the applicant's State of residence and accompanied by a **Legal opinion** confirming the appropriateness of the certificate according to its use, provided by a person authorized to practice law in the applicant's State of residence
- ! If the applicant's State of residence does not provide for the issue of certificates *(or only provides for it with reference to certain conditions that would entail the loss of the requisites of good repute)*, it is mandatory to *(also)* complete the **self-declaration pursuant to art. 7, par. 2 [ANNEX 2]** *(relating only to the cases not covered)* and attach the **Legal Opinion**, confirming the *(partial)* non-issuance of certificates in that State
- Description of the **internal quality control system** of the applicant audit entity
- Receipt of payment<sup>2</sup> of the **registration fee** referred to in Art. 13 of the Ministerial Decree no. 174 of 2022

#### if applicable:

- **Certification of equivalence of the auditing standards applied** to «International Standards on Auditing (ISAs)»
- **Certification of equivalence of the independence standards applied** to rules provided by Articles 22, 22-ter and 25 of directive 2006/43/EC or to the standards of the «Code of Ethics for Professional Accountants (IFAC)»
- Documentation regarding the results, any shortcomings found by the Supervisory Authority as well as the measures taken by the applicant against them, in relation to the **latest external quality control**
- ! If the applicant's state of residence prohibits the transmission of the information requested about the last external quality control, it is mandatory to attach the **self-declaration of impossibility pursuant to art. 6, par. 2, letter t [ANNEX 3]** confirming the reasons and regulatory references that bind the disclosure



Registration in the Section of third-countries auditors and audit entities is established within **180 days** from the date of issue of the application protocol



The registration decree is published in the **Official Gazette of the Italian Republic** - «4th Serie Speciale Concorsi ed esami» and it is notified to the applicant at the address indicated in the application form

<sup>1</sup> The identification document of the applicant must be valid and legible

<sup>2</sup> The payment (€150.00) must be made exclusively by bank transfer to the current account in the name of Consip S.p.A. IBAN: IT 32 M 07601 03200 000033862038 - BIC / SWIFT: BPPIITRRXXX indicating as reason: «Third Country Registration, Part A, Name of the applicant for registration»

