**U2**

**FORM U2**

**Update Form concerning the 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**

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| **Introduction** |
| This form is for notifying the AFM of any change of information concerning the registration with the Netherlands Authority for the Financial Markets (“AFM”) under a transitional regime based on the Commission Decision of 13 June 2013 in accordance with Article 46 (2) of the Directive 2006/43/EC.  The information provided under Items 1.1 to 1.12, 1.16, 1.18, 2.3, 3.2, 3.6, 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.afm.nl/publicdatabase.  **Who must use this Form?**  Third-country audit entities that either have applied for registration with the AFM or are already registered with the AFM after having submitted Form I shall notify the AFM without undue delay of any change of information contained in the public register by means of submitting Form U2.  **How to update registration information?**  The update form U2 needs to be filled in electronically, signed by an authorized person on behalf of the applicant (e.g. a member of the management or administrative board) and sent to the AFM by email (as attachment to wta@afm.nl). Complete item 1.0 (Name of the applicant and contact details for the registration) and furthermore only those items for which the information needs to be updated. In case the information needs to be updated, clearly indicate whether the update involves either a *change* or *removal* of previously submitted information, or an *addition* of new information.  **Questions and contact**  More information about the AFM and the public oversight on third-country audit entities as well as contact information can be found on the AFM website (www.afm.nl). |

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| **1.0 Name of the applicant, contact details - *Required*** | | |
| Provide the following information. Indicate whether this information is updated or unchanged:  Updated  Unchanged | | |
| 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 for this registration – *Complete only if updated*** | | |
| 1.11 Last name of the primary contact |  | |
| 1.12 First name of the primary contact |  | |
| 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 |  | |

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| **2.0 Membership of a network – *Complete only if updated*** | |
| 2.1 Does the applicant belong to a network?  Yes  No (if no, all previously submitted information about the network will be removed; 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 organisational structure. Alternatively you may provide a link to a description of the network on a website. | |
| Website address |  |

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| **3.0 Registration as an audit entity in the home country – *Complete only if updated*** | |
| 3.1 Is the applicant registered as an audit entity in its home country?  Yes  No (if no, all previously submitted information about the registration in the home country will be removed; 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 |  |

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| **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 – *Complete only if updated*** |
| 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, all previously submitted information about other registrations inside EU/EEA will be removed; proceed to 4.2)  Use **Form U2-1 (NL) – Other Registrations inside EU/EEA** as an Annex tot his form to update the registration information concerning Other Registrations inside EU/EEA. List all relevant registrations, *additional to* the previously submitted information, and label these registrations “**add**”. List all registrations for whichthe previously submitted information has *changed*, and label these registrations “**change**”. List all registrations that need to be *removed* fromthe previously submitted information, and label these registrations “**remove**”. |
| 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, all previously submitted information about pending registrations will be removed; proceed to 5.0)  Use **Form U2-1 (NL) – Other Registrations inside EU/EEA** as an Annex tot his form to update the registration information concerning Other Registrations inside EU/EEA. List all relevant pending applications for registration, *additional to* the previously submitted information, and label these applications “**add**”. List all pending applications for registration for whichthe previously submitted information has *changed*, and label these applications “**change**”. List all pending applications for registration that need to be *removed* fromthe previously submitted information, and label these applications “**remove**”. |

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| **5.0 Internal quality control system – *Complete only if updated*** |
| 5.1 Provide an annex 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. |

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| **6.0 External quality assurance review – *Complete only if updated*** | |
| 6.1 Has the applicant been subject to an external quality assurance review?  Yes  No (if no, all previously submitted information about external quality assurance review will be removed; proceed to 7.0) | |
| 6.2 Name of the competent authority responsible for the external quality assurance review |  |
| 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 Indicate the date when the last external quality assurance review was carried out |  |
| 6.10 Provide an annex giving necessary information about the outcome of the quality assurance review. | |

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| **7.0 Relevant audit clients according to Article 45 (1) – *Complete only if updated*** |
| 7.1 Use **Form U2-2 (NL) – Client Information** as an Annex to this form to update the registration information concerning the relevant audit clients. List all *new* relevant audit clients, and label these audit clients “**add**”. List all relevant audit clients for whichthe previously submitted information has *changed*, and label these audit clients “**change**”. List all relevant audit clients that need to be *removed* fromthe previously submitted information, and label these audit clients “**remove**”. |

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| **8.0 Auditing standards and independence requirements – *Complete only if updated*** |
| 8.1 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. |
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| 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. |
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| **Annexes** |
| Form U2-1 (NL) – Other Registrations inside EU/EEA  Form U2-2 (NL) – Client Information  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) |

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| **Signature** | |
| Fill in this form electronically, have it signed by an authorized person on behalf of the applicant (e.g. a member of the management or administrative board) and send it as an attachment to an email to the following email address: wta@afm.nl.  **The information in this form is complete and true.** | |
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| Last name |  |
| First name |  |
| Function |  |
| Date |  |
| Signature |  |
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