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AFM data request for statutory audits 2023

Data submission specifications

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1. Introduction

These specifications for data submission is part of the request for data on statutory audits. Further information on this request for data is available on our website. With these specifications, it is possible to deliver data as an XML data file, the file format requested by the AFM, without the intervention of Excel. This document describes the requirements that the submission of data points has to meet. The AFM is thus giving parties the option of compiling a full dataset for each statutory audit and submitting this to the AFM in their own preferred manner.

1.1. Changes compared to 2022

The 2023 specifications do not contain any substantive changes compared to the 2022 version (new or changed data points). A number of inconsistencies with the example XML and XSD have been resolved, and the notes to certain data points have been improved. See appendix 2 for the changes.

1.2. Structure of the request

The AFM data request for statutory audits is structured in six main sections:

1. Base data
2. Engagement acceptance and continuance
3. Risk assessment
4. Performance
5. Completion and formation of opinion
6. Hours spent

1.3. Format of the request

The reports should be submitted as XML files in which all the requested data are entered. XML has been chosen because of the possibilities this format offers for the submission and processing of data, the possibility to formally specify fields and structure and also to check this prior to submission and on receipt. Audit firms are free to create the required XML file as they wish, as long as this file meets the specifications stated in this document.

1.4. Relevant documents

A number of documents have been made available on our website for the preparation and submission of the reporting.

Title	Explanation
Submission specification for AFM data request for statutory audits (this document).	Describes the content and structure of the reporting, the definition of data points and the submission requirements.
List of frequently asked questions (FAQ)	List of FAQs on the AFM data request for statutory audits.
Schema for the XML file (XSD)	This is the XML Schema Definition (XSD) with specifications of data points and quality rules. Institutions wishing to generate the required XML file themselves can use the XSD for this purpose.
Questionnaire for AFM data request for statutory audits (Excel)	Questionnaire for each statutory audit in Excel with XML maps.
Example XML file	Example of a completed questionnaire in XML format.

These documents are (also) available for download from the AFM website. The most recent versions of these documents will always be available here.

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2. Scope

2.1. Period/term of the request

This request is continuous, and audit firms may choose from the following options for data submission:

- i. Submission of all statutory audits
- ii. Submission of statutory audits in phases (increasing proportion) (one third in 2022, two thirds in 2023 and all statutory audits in 2024).

The AFM is working towards a situation in which the data for each statutory audit is submitted not later than 60 days after the audit file is completed. This is also the statutory retention period stated in Section 11(5) of the Dutch Audit Firms (Supervision) Decree (Besluit toezicht Accountantsorganisaties). In the first year (2022), the AFM granted a general postponement until 31 December 2022.

The AFM's intention is to keep the request as stable as possible. The AFM evaluates the request annually on the basis of internal and external feedback. The AFM communicates any changes before 1 January of the financial year in question and updates the stated documents in a new version.

2.2. Reference date

All data relates to the financial year to which the statutory audit relates.

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3. Data submission requirements

3.1. General requirements

There are certain requirements that apply to all elements of the reporting. These are explained below.

3.1.1. Amounts in thousands of euros

All requested data points involving amounts (x EUR 1,000) should be entered with a whole number that is either positive or negative (for the latter, see the value range as described for the relevant data point). Amounts may be rounded off, for example revenue of 87,234,400.22 may be entered as 87,234.

3.1.2. Positive and negative figures

For data points concerning whole figures, whether this may be a positive and/or negative figure is stated under the value range. 0 is also a valid value here.

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4. Substantive requirements

This section describes the data points that are requested. These are summarised here, and further specification for each element is given in §4.1 to §4.6. The conventions for the data point descriptions are as follows:

- X-path refers to the location in the XSD.
- Functional requirements describe additional requirements that the data point must functionally meet.
- Technical requirements describe additional requirements that the data point must technically meet.
- Value range states whether a mandatory value range applies to the data point in question.

On submission, an XML file is validated against an XML schema / XSD. If the XML submitted does not comply with the XSD, the submission will be rejected. Validation using the XSD will establish whether:

- the reported data points meet the technical requirements
- the mandatory data points are submitted
- the correct data type is applied to each data point
- the stated values comply with the applicable value range

The AFM expects the provider of the reporting to ensure that the data entered are mutually consistent. The AFM will check the data against these validation rules on receipt. A full list of the applicable validation rules is given in §4.7.

4.1. Base data

This section concerns the data points to identify the audit firm, the external auditor and the statutory audit. Submission of this element is mandatory for every statutory audit data request.

4.1.1. Legal information

Data point	AFM licence number
Identification	1.0
X-path	Basisgegevens/JuridischeGegevens/AFMvergunningnummer
Definition	Enter the audit firm's AFM licence number here (the licensee).
Functional requirements	-
Technical requirements	Pattern = [0-9]{8}
Mandatory Yes/No	Yes
Data type	String
Value range	-

Data point	Entity name
Identification	1.1
X-path	Basisgegevens/JuridischeGegevens/NaamEntiteit
Definition	What is the name of the entity for which the statutory audit is performed?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	-

Data point	CoC number
Identification	1.2
X-path	Basisgegevens/JuridischeGegevens/KVKnummer
Definition	What is the CoC number of the entity for which the statutory audit is performed?
Functional requirements	-
Technical requirements	Pattern = [0-9]{8}

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Mandatory Yes/No	Yes
Data type	String
Value range	-

Data point	Statutory provision for mandatory audit
Identification	1.3
X-path	Basisgegevens/JuridischeGegevens/WettelijkeBepalingControleverplichting
Definition	What is the provision that makes this audit mandatory?
Functional requirements	See appendix to §1(1)(p) Wta. Select the most applicable answer.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	<div>§393(1) Book 2 DCC</div> <div>§4.3.1(2) and 5.2.2(3) of the Long-Term Care Act</div> <div>§213(2) of the Municipalities Act</div> <div>§35(2) of the Non-Departmental Public Bodies Framework Act, if the audit concerns the financial reporting of Statistics Netherlands, the Board of the Independent Post and Telecommunications Authority, the Board for the Authorisation of Plant Protection Products and Biocides, the Dutch Media Authority, the Cadastre, Land Registry and Mapping Agency, the Netherlands Vehicle Authority, the Chamber of Commerce, the National Library of the Netherlands, the Royal Netherlands Academy of Arts and Sciences, the National Maintenance Collection Agency, the Netherlands Organisation for Scientific Research, the Dutch Healthcare Authority, the NVNL, the organisation ZorgOnderzoek Nederland, the Netherlands Council for Real Estate Assessment, and the National Health Care Institute</div> <div>§7.7(2) of the Media Act 2008</div> <div>§§146 and 147(5) of the Pensions Act</div> <div>§217(2) of the Provinces Act</div> <div>§23j(2) of the Patents Act 1995</div> <div>§21(2) of the Dutch Safety Board Kingdom Act</div> <div>§109(2) of the Water Boards Act</div> <div>§6(1)(f) of the Termination of Pregnancy Act</div> <div>§5(2) of the Companies Formally Registered Abroad Act</div> <div>§25(4) of the Care Institutions (Accreditation) Act</div> <div>§§3:72(7), 3:77, 3:82, 3:86(2), 4:37o(4), 4:51(3), and 4:85(2) of the Financial Supervision Act</div> <div>§§141 and 142(5) of the Occupational Pension Scheme (Obligatory Membership) Act</div> <div>§22(1) of the National Forest Service (Autonomous Status) Act</div> <div>§23(3), second sentence, of the Petroleum Products (Stockpiling) Act 2012</div> <div>§37(1) of the Housing Act</div>

Data point	Type of statutory audit
Identification	1.4
X-path	Basisgegevens/JuridischeGegevens/TypeWeco
Definition	What is the name of the type of statutory audit performed?
Functional requirements	For example: Audit of the financial statements

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Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	-

Data point	Legal form											
Identification	1.5											
X-path	Basisgegevens/JuridischeGegevens/RechtsvormGecontroleerdeEntiteit											
Definition	What is the legal form of the entity for which the statutory audit is performed?											
Functional requirements	-											
Technical requirements	-											
Mandatory Yes/No	Yes											
Data type	String											
Value range	<table><tr><td>Private limited company</td></tr><tr><td>Public limited company</td></tr><tr><td>Cooperative and mutual insurance association</td></tr><tr><td>Foundation</td></tr><tr><td>Association</td></tr><tr><td>Sole proprietorship</td></tr><tr><td>General partnership</td></tr><tr><td>Limited partnership</td></tr><tr><td>Partnership</td></tr><tr><td>Foreign legal form</td></tr><tr><td>Other</td></tr></table>	Private limited company	Public limited company	Cooperative and mutual insurance association	Foundation	Association	Sole proprietorship	General partnership	Limited partnership	Partnership	Foreign legal form	Other
Private limited company												
Public limited company												
Cooperative and mutual insurance association												
Foundation												
Association												
Sole proprietorship												
General partnership												
Limited partnership												
Partnership												
Foreign legal form												
Other												

Data point	Statutory audit of group element		
Identification	1.6a		
X-path	Basisgegevens/JuridischeGegevens/IsGroepsonderdeel		
Definition	Is the entity for which the statutory audit is being performed part of a group?		
Functional requirements	As referred to in Standard 600.9a and §2:24b DCC.		
Technical requirements	-		
Mandatory Yes/No	Yes		
Data type	String		
Value range	Yes		
	No		

Data point	Statutory audit of group head
Identification	1.6b
X-path	Basisgegevens/JuridischeGegevens/IsGroepshoofd
Definition	Is the entity for which the statutory audit is being performed the head of a group?
Functional requirements	The head of a group prepares consolidated financial statements (§2:406(1) DCC).
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Basisgegevens/JuridischeGegevens/IsGroepsonderdeel is 'yes'
Data type	String

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Value range	Yes
	No

Data point	Name of group head
Identification	1.6c
X-path	Basisgegevens/JuridischeGegevens/NaamGroepshoofd
Definition	What is the name of the group head?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Basisgegevens/JuridischeGegevens/IsGroepsonderdeel is 'yes' and the answer to Basisgegevens/JuridischeGegevens/IsGroepshoofd is 'no'.
Data type	String
Value range	-

Data point	Dutch group head
Identification	1.6d
X-path	Basisgegevens/JuridischeGegevens/NederlandsGroepshoofd
Definition	Is the group head Dutch?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Basisgegevens/JuridischeGegevens/IsGroepsonderdeel is 'yes' and the answer to Basisgegevens/JuridischeGegevens/IsGroepshoofd is 'no'.
Data type	String
Value range	Yes
	No

Data point	Coc number of group head
Identification	1.6e
X-path	Basisgegevens/JuridischeGegevens/KVKnummerGroepshoofd
Definition	What is the Coc number of the group head?
Functional requirements	-
Technical requirements	Pattern = [0-9]{8}
Mandatory Yes/No	Yes, if the answer to Basisgegevens/JuridischeGegevens/IsGroepsonderdeel is 'yes' and the answer to Basisgegevens/JuridischeGegevens/IsGroepshoofd is 'no' and the answer to Basisgegevens/JuridischeGegevens/NederlandsGroepshoofd is 'yes'.
Data type	String
Value range	-

4.1.2. External auditor and audit firm

Data point	Name of audit firm
Identification	1.7
X-path	Basisgegevens/ExterneauditorEnAO/NaamAO
Definition	What is the name of the audit firm performing the statutory audit?
Functional requirements	The audit firm here is the holder of the licence from the AFM.
Technical requirements	-
Mandatory Yes/No	Yes

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Data type	String
Value range	-

Data point	NBA registration number of the external auditor
Identification	1.8
X-path	Basisgegevens/ExterneauditorEnAO/NBANummerEA
Definition	What is the external auditor's NBA registration number?
Functional requirements	-
Technical requirements	Pattern = [0-9]{4} or [0-9]{5}
Mandatory Yes/No	Yes
Data type	String
Value range	-

4.1.3. Statutory audit

Data point	Closing date of financial year
Identification	1.9
X-path	Basisgegevens/WettelijkeControle/EinddatumBoekjaar
Definition	What is the closing date of the financial year for the statutory audit?
Functional requirements	
Technical requirements	Pattern = yyyy-mm-dd
Mandatory Yes/No	Yes
Data type	Date
Value range	-

Data point	Date of issue of auditor's opinion
Identification	1.10
X-path	Basisgegevens/WettelijkeControle/AfgiftedatumControleverklaring
Definition	What is the date of issue of the auditor's opinion?
Functional requirements	Date is equal to or greater than Basisgegevens/WettelijkeControle/EinddatumBoekjaar.
Technical requirements	Patroon = yyyy-mm-dd
Mandatory Yes/No	Yes
Data type	Date
Value range	-

Data point	Initial (audit) engagement
Identification	1.11a
X-path	Basisgegevens/WettelijkeControle/InitieleOpdracht
Definition	Is this statutory audit a new (initial) engagement for the audit firm?
Functional requirements	As referred to in Standard 510 Initial Audit Engagements. This question should also be answered with 'yes' if the entity is subject to a mandatory audit for the first time.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes No

Data point	Has the client been accepted after a relationship with an auditor has been terminated prematurely?
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Identification	1.11b
X-path	Basisgegevens/WettelijkeControle/VorigeRelatieOpgezegd
Definition	Has the client been accepted after the relationship with a previous auditor has been terminated prematurely?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Basisgegevens/WettelijkeControle/InitieleOpdracht is 'yes'.
Data type	String
Value range	Yes
	No

4.2. Engagement acceptance and continuance

4.2.1. Profile of the engagement

For an audit of financial statements, a number of (pre)conditions and principles are prescribed that must be met at the start and/or during the performance of the audit engagement.

Data point	BeroepsEnOpdrachtrisicoOnderscheid
Identification	2.1
X-path	OpdrachtAanvaardingEnContinuiteit/ProfielVanDeOpdracht/BeroepsEnOpdrachtrisicoOnderscheid
Definition	Does your organisation distinguish between professional risk and engagement risk?
Functional requirements	<p>Various classifications of risk are applied in practice. Risks classified as equal to or lower than a normal risk are classified as 'normal'. Risks classified as higher than a normal risk are classified as 'enhanced'. In this case, the AFM refers to risk classifications at the time of signature of the auditor's opinion.</p> <p>Professional risk is the risk an auditor is exposed to as an economic operator and as a professional practitioner: the risk that their work or actions will be challenged. This risk is reflected for instance in damage claims, loss of reputation or loss of clients.</p> <p>Engagement risk is the risk that the auditor expresses an incorrect conclusion in a case where the information on an audited object concerns a material misstatement. Engagement risk does not refer to or concern business risk for the auditor, such as losing legal proceedings, negative publicity or other events occurring in the context of certain information on the audit object (Article 72 of the Template for Assurance Engagements).</p>
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	Professional risk
Identification	2.1a
X-path	OpdrachtAanvaardingEnContinuiteit/ProfielVanDeOpdracht/Beroepsrisico

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Definition	Does the engagement involve normal or enhanced professional risk?	
Functional requirements	Professional risk is the risk an auditor is exposed to as an economic operator and as a professional practitioner: the risk that their work or actions will be challenged. This risk is reflected for instance in damage claims, loss of reputation or loss of clients.	
Technical requirements	-	
Mandatory Yes/No	Yes, if the answer to OpdrachtAanvaardingEnContinuiteit/ProfielVanDeOpdracht/BeroepsEnOpdrachtrisicoOnderscheid is 'yes'.	
Data type	String	
Value range	Normal	
	Enhanced	

Data point	Engagement risk		
Identification	2.1b		
X-path	OpdrachtAanvaardingEnContinuiteit/ProfielVanDeOpdracht/Opdrachtrisico		
Definition	Does the engagement involve normal or enhanced engagement risk?		
Functional requirements	Engagement risk is the risk that the auditor expresses an incorrect conclusion in a case where the information on an audited object concerns a material misstatement. Engagement risk does not refer to or concern business risk for the auditor, such as losing legal proceedings, negative publicity or other events occurring in the context of certain information on the audit object (Article 72 of the Template for Assurance Engagements).		
Technical requirements	-		
Mandatory Yes/No	Yes, if the answer to OpdrachtAanvaardingEnContinuiteit/ProfielVanDeOpdracht/BeroepsEnOpdrachtrisicoOnderscheid is 'yes'		
Data type	String		
Value range	<table><tr><td>Normal</td></tr><tr><td>Enhanced</td></tr></table>	Normal	Enhanced
Normal			
Enhanced			

Data point	BeroepsEnOpdrachtrisico		
Identification	2.1c		
X-path	OpdrachtAanvaardingEnContinuiteit/ProfielVanDeOpdracht/BeroepsEnOpdrachtrisico		
Definition	What is the professional and engagement risk?		
Functional requirements	Combination of professional and engagement risk		
Technical requirements	-		
Mandatory Yes/No	Yes, if the answer to OpdrachtAanvaardingEnContinuiteit/ProfielVanDeOpdracht/BeroepsEnOpdrachtrisicoOnderscheid is 'no'.		
Data type	String		
Value range	Normal		
	Enhanced		

Data point	GebruikmakingauditorGroepsonderdeel
Identification	2.2
X-path	OpdrachtAanvaardingEnContinuiteit/ProfielVanDeOpdracht/GebruikmakingauditorsGroepsonderdeel

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Definition	Does the engagement involve the audit of the financial statements of a group in which use is made of an auditor of a group element?	
Functional requirements	As referred to in Standard 600.9b and 600.9j.	
Technical requirements	-	
Mandatory Yes/No	Yes, if the answer to Basisgegevens/JuridischeGegevens/IsGroepsonderdeel is 'yes'.	
Data type	String	
Value range	Yes	
	No	

Data point	GroepsonderdeelGecontroleerdBuitenAO		
Identification	2.3		
X-path	OpdrachtAanvaardingEnContinuïteit/ProfielVanDeOpdracht/GroepsonderdeelGecontroleerdBuitenAO		
Definition	Is one of the group elements being audited by an audit firm that is not part of your own (international) network?		
Functional requirements	Network: a group practice to which an audit firm belongs that is clearly aimed at the sharing of profits or costs, or which clearly features: 1. common ownership, control or management; 2. common policy and procedures in relation to quality control; 3. a common corporate strategy; 4. a common brand name; or 5. the sharing of a significant proportion of business assets; (§1(1j) Wta)		
Technical requirements	-		
Mandatory Yes/No	Yes, if the answer to OpdrachtAanvaardingEnContinuïteit/ProfielVanDeOpdracht/GebruikmakingauditorGroepsonderdeel is 'yes'.		
Data type	String		
Value range	Yes		
	No		

Data point	SignificantBuitenlandsOnderdeel
Identification	2.4
X-path	OpdrachtAanvaardingEnContinuïteit/ProfielVanDeOpdracht/SignificantBuitenlandsOnderdeel
Definition	Is there a significant group element located abroad?
Functional requirements	As referred to in Standard 600.9m.
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Basisgegevens/JuridischeGegevens/IsGroepsonderdeel is 'yes'.
Data type	String
Value range	Yes
	No

Data point	PrijsdrukClientWeco
Identification	2.5
X-path	OpdrachtAanvaardingEnContinuïteit/ProfielVanDeOpdracht/PrijsdrukClientWeco

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Definition	To what extent do you (as the external auditor) have the impression that there is price or budget pressure from the audit client regarding the performance of the statutory audit?	
Functional requirements	Examples: None/limited: there is no significant price or budget pressure from the audit client, with for instance no deductions expected Average: there is a critical discussion of the price and the budget with the audit client, but no sizeable deductions are for instance expected or have not occurred Enhanced: there is strong price/budget pressure, with sizeable deductions either expected or already having occurred.	
Technical requirements	-	
Mandatory Yes/No	Yes	
Data type	String	
Value range	None/Limited	
	Average	
	Enhanced	

Data point	BelangClientWeco	
Identification	2.6	
X-path	OpdrachtAanvaardingEnContinuiteit/ProfielVanDeOpdracht/BelangClientWeco	
Definition	To what extent do you (as the external auditor) have the impression that the audit client attaches importance to the statutory audit?	
Functional requirements	<p>Examples:</p> <p>Low/none: the client attaches no importance to the statutory audit because the audit occurs only in order to comply with statutory obligations.</p> <p>Normal: The client sees the statutory audit as having greater importance than solely meeting statutory obligations.</p> <p>Enhanced: the client sees the statutory audit as very important and sees the auditor very much as someone who keeps them focused. All of the auditor's findings are followed up seriously within a relatively short time frame.</p>	
Technical requirements	-	
Mandatory Yes/No	Yes	
Data type	String	
Value range	Low/none	
	Normal	
	Enhanced	

4.2.2. Expertise and capacities

Data point	SectorkennisVereist
Identification	2.7
X-path	OpdrachtAanvaardingEnContinuiteit/DeskundigheidEnCapaciteiten/SectorkennisVereist
Definition	To what extent do you (as the external auditor) consider sector knowledge to be a requirement for the senior members of the engagement team for the performance of the statutory audit?
Functional requirements	Examples: Generic knowledge is sufficient: the audit of a (simple) trading company

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	Sector knowledge is required: the audit of a construction company or an energy supplier In-depth sector knowledge is required: the audit of (complex) financial institutions or certain institutions in the public sector, such as housing associations, municipalities, care institutions, etc.			
Technical requirements	-			
Mandatory Yes/No	Yes			
Data type	String			
Value range	<table><tr><td>Generic knowledge is sufficient</td></tr><tr><td>Sector knowledge is required</td></tr><tr><td>In-depth sector knowledge is required</td></tr></table>	Generic knowledge is sufficient	Sector knowledge is required	In-depth sector knowledge is required
Generic knowledge is sufficient				
Sector knowledge is required				
In-depth sector knowledge is required				

Data point	AOUitdagingenDeskundigheidCapaciteit					
Identification	2.8					
X-path	OpdrachtAanvaardingEnContinuïteit/DeskundigheidEnCapaciteiten/AOUitdag ingenDeskundigheidCapaciteit					
Definition	How do you (as the external auditor) assess the challenges for the audit firm with respect to the expertise and capacity of the engagement team for the performance of the statutory audit?					
Functional requirements	<p>This concerns the challenges inherent in such an engagement. This assessment should be made without taking account of measures taken (possibly later) to address the challenges.</p> <p>Examples:</p> <p>Low: the necessary expertise and capacity available at the audit firm is more than adequate to be able to compose an engagement team to perform this statutory audit.</p> <p>Limited: the necessary expertise and capacity at the audit firm is available to be able to compose an engagement team to perform this statutory audit. It requires limited adjustments to the assignment of the members in some engagement teams at the audit firm.</p> <p>Normal: the necessary expertise and capacity at the audit firm is available to be able to compose an engagement team to perform this statutory audit. It however requires adjustments to the assignment of the members in several engagement teams at the audit firm.</p> <p>Enhanced: the necessary expertise and capacity available at the audit firm available to be able to compose an engagement team to perform this statutory audit is limited. Acceptance or continuance of this engagement requires one or more of the following measures:</p> <p>a) an increase or temporary hire of audit personnel.</p> <p>b) the recruitment or temporary hire of personnel with specific expertise.</p> <p>c) a decision to not continue other statutory audits.</p>					
Technical requirements	-					
Mandatory Yes/No	Yes					
Data type	String					
Value range	<table><tr><td>Low</td></tr><tr><td>Limited</td></tr><tr><td>Normal</td></tr><tr><td>Enhanced</td></tr></table>		Low	Limited	Normal	Enhanced
Low						
Limited						
Normal						
Enhanced						

Data point	DeskundigheidIngeschakeld
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Identification	2.9
X-path	OpdrachtAanvaardingEnContinuiteit/DeskundigheidEnCapaciteiten/DeskundigheidIngeschakeld
Definition	Has the auditor engaged an expert for this statutory audit?
Functional requirements	As referred to in Standard 620.6a. Note: an IT auditor does not qualify as an expert engaged by the auditor for the purpose of this questionnaire
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	IngeschakeldeForensischSpecialist
Identification	2.9a
X-path	OpdrachtAanvaardingEnContinuiteit/DeskundigheidEnCapaciteiten/IngeschakeldeForensischSpecialist
Definition	Has the auditor engaged a forensic specialist for this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	IngeschakeldeActuaris
Identification	2.9b
X-path	OpdrachtAanvaardingEnContinuiteit/DeskundigheidEnCapaciteiten/IngeschakeldeActuaris
Definition	Has the auditor engaged an actuary for this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	IngeschakeldeVastgoedTaxateur
Identification	2.9c
X-path	OpdrachtAanvaardingEnContinuiteit/DeskundigheidEnCapaciteiten/IngeschakeldeVastgoedTaxateur
Definition	Has the auditor engaged a property valuer for this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

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Data point	IngeschakeldeJuridischSpecialist
Identification	2.9d
X-path	OpdrachtAanvaardingEnContinuiteit/DeskundigheidEnCapaciteiten/IngeschakeldeJuridischSpecialist
Definition	Has the auditor engaged a legal specialist for this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	IngeschakeldeFiscaalSpecialist
Identification	2.9e
X-path	OpdrachtAanvaardingEnContinuiteit/DeskundigheidEnCapaciteiten/IngeschakeldeFiscaalSpecialist
Definition	Has the auditor engaged a tax specialist for this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	IngeschakeldeAndereSpecialist
Identification	2.9f
X-path	OpdrachtAanvaardingEnContinuiteit/DeskundigheidEnCapaciteiten/IngeschakeldeAndereSpecialist
Definition	Has the auditor engaged another specialist for this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

4.2.3. Independence

Data point	OnafhankelijkheidsBedreigingenGeidentificeerd
Identification	2.10
X-path	OpdrachtAanvaardingEnContinuiteit/Onafhankelijkheid/OnafhankelijkheidsBedreigingenGeidentificeerd
Definition	Have circumstances been identified that constitute a threat to independence in the context of the audit engagement?
Functional requirements	This concerns circumstances that constitute a threat to independence (as referred to in Standard 220.11). These may be circumstances originating from the audit firm or that concern the external auditor and their team. These are threats for which it was appropriate to introduce a measure prior to or during the audit (Standard 220.11c). Any measures introduced can (if applicable) be stated in the answer to questions 2.17 or 2.18.

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	N.B. These questions should also be answered with 'yes' if a situation occurs as referred to in §28(2) ViO (more than seven consecutive years of involvement of the assurance partner or a senior team member in the audit of the client).	
Technical requirements	-	
Mandatory Yes/No	Yes	
Data type	String	
Value range	Yes	
	No	

Data point	Provision of non-assurance services	
Identification	2.10a	
X-path	OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt16L2Art19-20	
Definition	Threat category: Provision of non-assurance services (§§16(2), 19 and 20 ViO)	
Functional requirements	-	
Technical requirements	-	
Mandatory Yes/No	No	
Data type	String	
Value range	Yes	
	No	

Data point	Long-term involvement	
Identification	2.10b	
X-path	OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt28-29a	
Definition	Threat category: Long-term involvement (§§28, 29 and 29a ViO)	
Functional requirements	-	
Technical requirements	-	
Mandatory Yes/No	No	
Data type	String	
Value range	Yes	
	No	

Data point	Performance of other services, in which case a measure is required pursuant to the ViO	
Identification	2.10c	
X-path	OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt16Lid2	
Definition	Threat category: Performance of other services, in which case a measure is required pursuant to the ViO. (§16(2) ViO)	
Functional requirements	-	
Technical requirements	-	
Mandatory Yes/No	No	
Data type	String	
Value range	Yes	

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	No
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Data point	Relative size of the fee
Identification	2.10d
X-path	OpdrachtAanvaardingEnContinuiteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt24-25a
Definition	Threat category: Relative size of the fee (§§24, 25 and 25a ViO)
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	Overdue fees
Identification	2.10e
X-path	OpdrachtAanvaardingEnContinuiteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt26
Definition	Threat category: Overdue fees (§26 ViO)
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	Financial interests
Identification	2.10f
X-path	OpdrachtAanvaardingEnContinuiteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt30-33
Definition	Threat category: Financial interests (§§30 to 33 ViO)
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	Joint commercial interests
Identification	2.10g
X-path	OpdrachtAanvaardingEnContinuiteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt34
Definition	Threat category: Joint commercial interests (§34 ViO)
Functional requirements	-
Technical requirements	-

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Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	Loans, guarantees or other forms of security provision
Identification	2.10h
X-path	OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt36
Definition	Threat category: Loans, guarantees or other forms of security provision (§36 ViO)
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	Work relations
Identification	2.10i
X-path	OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt38-43
Definition	Threat category: Work relations (§§38 to 43 ViO)
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	Close personal relations
Identification	2.10j
X-path	OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt44
Definition	Threat category: Close personal relations (§44 ViO)
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	Legal proceedings
Identification	2.10k
X-path	OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt45
Definition	Threat category:

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	Legal proceedings (§45 ViO)
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	Other threat
Identification	2.10I
X-path	OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenAnders
Definition	-
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	Description of other threat
Identification	2.11
X-path	OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/OmschrijvingCategorieOnafhankelijkheidsBedreigingen
Definition	Give a brief description of the threat involved.
Functional requirements	If there is another threat, describe this briefly.
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to CategorieOnafhankelijkheidsBedreigingenVioAnders is 'yes'
Data type	String
Value range	-

4.2.4. Fees and services

Data point	WecoVergoeding
Identification	2.12
X-path	OpdrachtAanvaardingEnContinuïteit/VergoedingenEnDienstverlening/WecoVergoeding
Definition	What is the fee for this statutory audit (x EUR 1,000)?
Functional requirements	<p>1. There may be several statutory audits, or several types of statutory audit, for each client. Under Dutch regulation (§1 Wta), this data request applies to all statutory audits individually. This question concerns solely the fee for the present statutory audit.</p> <p>2. It concerns the fee for the services of the audit unit or other element of the network</p> <p>3. State all amounts in this form excluding VAT</p> <p>4. Amounts may be rounded off.</p> <p>5. Excluding other procedures or services, such as compilation services.</p> <p>If the audit client is part of a group and the fee is agreed only for the group as a whole, a reasonable estimate will suffice.</p>
Technical requirements	Whole number

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Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

Data point	GroepWecoVergoedingBekend		
Identification	2.13		
X-path	OpdrachtAanvaardingEnContinuiteit/VergoedingenEnDienstverlening/ GroepWecoVergoedingBekend		
Definition	Is the fee for the statutory audit of the whole group known?		
Functional requirements	This may apply if the audit firm is not auditing the entire group, but one or more elements only		
Technical requirements	-		
Mandatory Yes/No	Yes, if the answer to Basisgegevens/JuridischeGegevens/IsGroepsonderdeel is 'yes'.		
Data type	String		
Value range	<table><tr><td>Yes</td></tr><tr><td>No</td></tr></table>	Yes	No
Yes			
No			

Data point	GroepWecoVergoeding
Identification	2.14
X-path	OpdrachtAanvaardingEnContinuiteit/VergoedingenEnDienstverlening/ GroepWecoVergoeding
Definition	What is the fee for statutory audits for the client's entire group (x EUR 1,000)? (the entity and its affiliated third party, if known).
Functional requirements	<p>1. There may be several statutory audits, or several types of statutory audit, for each client. Under Dutch regulation (§1 Wta), this data request applies to all statutory audits individually. The following amounts should be totalled for this question:</p> <p>a) the fee for the present statutory audit.</p> <p>b) the fee for the other statutory audits (§1 Wta) in this AFM request that fall within the scope of 'the entity and its affiliated third party'.</p> <p>c) the fee for the other statutory audits in other countries that fall within the scope of 'the entity and its affiliated third party'.</p> <p>2. This concerns the fee for the services of the audit unit or other element of the network.</p> <p>3. Amounts may be rounded off.</p>
Technical requirements	Whole number
Mandatory Yes/No	Yes, if the answer to OpdrachtAanvaardingEnContinuiteit/VergoedingenEnDienstverlening/ GroepWecoVergoedingBekend is 'yes'.
Data type	Integer
Value range	Positive figure equal to or greater than OpdrachtAanvaardingEnContinuiteit/VergoedingenEnDienstverlening/ WecoVergoeding.

Data point	SamenstelVerricht
Identification	2.15
X-path	OpdrachtAanvaardingEnContinuiteit/VergoedingenEnDienstverlening/ SamenstelVerricht

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Definition	Are compilation procedures performed in relation to the assurance object of the statutory audit?
Functional requirements	This refers to the following procedures performed by the audit firm and/or any network organisations: 1. A separate Standard 4410 engagement. 2. The preparation of the financial statements as part of the assurance engagement (the following also concerns the generation of the financial statements in a report generator on the basis of an extended trial balance fully detailed by the responsible entity).
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes No

Data point	OpdrachtAssuranceNFI
Identification	2.16
X-path	OpdrachtAanvaardingEnContinuïteit/VergoedingenEnDienstverlening/ OpdrachtAssuranceNFI
Definition	Has the audit client also given instructions regarding the provision of a form of assurance regarding non-financial information?
Functional requirements	An engagement as referred to in Standard 3000A, Standard 3410 and Standard 3810. See also this link: https://www.nba.nl/themas/mkb/informatie-voor-mkb-accountants/nemacc/activiteiten/publicaties/mkb-accountant-en-assurance-m.b.t.-niet-financieel-informatie-november-2019/ .
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes No

4.2.5. Quality safeguards

Data point	KwaliteitswaarborgenToegepast
Identification	2.17
X-path	OpdrachtAanvaardingEnContinuïteit/Kwaliteitswaarborgen/Kwaliteitswaarbor genToegepast
Definition	Are quality safeguards from the quality control system applied prior to or during the audit?
Functional requirements	This refers to specific measures in the quality control system. Consultation is dealt with in a separate question and does not need to be stated here. Any safeguards applied as measures in relation to a threat to independence are also included here.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes No

Data point	OKBPlaatsgevonden
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Identification	2.17a
X-path	OpdrachtAanvaardingEnContinuiteit/Kwaliteitswaarborgen/OKBPlaatsgevonden
Definition	Has an engagement quality control review been designated or performed for this statutory audit?
Functional requirements	An engagement quality control review as referred to in Standard 220.7c
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	DossierCoaching
Identification	2.17b
X-path	OpdrachtAanvaardingEnContinuiteit/Kwaliteitswaarborgen/DossierCoaching
Definition	Has there been file coaching for this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	HotInFlightReview
Identification	2.17c
X-path	OpdrachtAanvaardingEnContinuiteit/Kwaliteitswaarborgen/HotInFlightReview
Definition	Hot or in-flight review during this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

Data point	TweedeAccountantInControleteam
Identification	2.17d
X-path	OpdrachtAanvaardingEnContinuiteit/Kwaliteitswaarborgen/TweedeAccountantInControleteam
Definition	Was there a second auditor in the audit team (not for an EQCR) for this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Yes
	No

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Data point	Other quality safeguard	
Identification	2.17e	
X-path	OpdrachtAanvaardingEnContinuiteit/Kwaliteitswaarborgen/AndereKwaliteitswaarborg	
Definition	Has another quality safeguard been applied?	
Functional requirements	-	
Technical requirements	-	
Mandatory Yes/No	No	
Data type	String	
Value range	Yes	
	No	

Data point	ToelichtingAndereKwaliteitswaarborgen	
Identification	2.18	
X-path	OpdrachtAanvaardingEnContinuiteit/Kwaliteitswaarborgen/ToelichtingAndereKwaliteitswaarborgen	
Definition	Describe the other safeguard.	
Functional requirements	For example, a themed review during the audit or support from the organisation for the Risk and Planning discussion with the audit team	
Technical requirements	-	
Mandatory Yes/No	Yes, if the answer to OpdrachtAanvaardingEnContinuiteit/Kwaliteitswaarborgen/AndereKwaliteitswaarborg is 'yes'.	
Data type	String	
Value range	-	

Data point	IKOUitgevoerd	
Identification	2.19	
X-path	OpdrachtAanvaardingEnContinuiteit/Kwaliteitswaarborgen/IKOUitgevoerd	
Definition	Has an internal quality review (IQR) been performed of the statutory audit for this client in the preceding financial year?	
Functional requirements	-	
Technical requirements	-	
Mandatory Yes/No	Yes, if the answer to Basisgegevens/WettelijkeControle/InitieleOpdracht is 'no'.	
Data type	String	
Value range	Yes	
	No	

Data point	IKOOordeel	
Identification	2.19a	
X-path	OpdrachtAanvaardingEnContinuiteit/Kwaliteitswaarborgen/ IKOOordeel	
Definition	What is the final conclusion of the internal quality review for the previous financial year?	
Functional requirements	Final conclusions are commonly classified as: <ul style="list-style-type: none"> - Adequate - Adequate with recommendations - Inadequate 	

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	Audit firms may use other qualifications for their internal quality reviews. If this is the case, state the most appropriate qualification (adequate, adequate with recommendations or inadequate).
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to OpdrachtAanvaardingEnContinuïteit/Kwaliteitswaarborgen/IKOUitgevoerd is 'yes'.
Data type	String
Value range	Adequate
	Adequate with recommendations
	Inadequate
	Not applicable

Data point	IKOFocusgebieden
Identification	2.19b
X-path	OpdrachtAanvaardingEnContinuïteit/Kwaliteitswaarborgen/IKOFocusgebieden
Definition	What were the focus areas in the scope of the internal quality review (IQR)?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to OpdrachtAanvaardingEnContinuïteit/Kwaliteitswaarborgen/IKOUitgevoerd is 'yes'.
Data type	String
Value range	-

4.3. Risk assessment

4.3.1. Knowledge of the entity

Data point	Sector						
Identification	3.1						
X-path	Risicoinschatting/KennisVanDeEntiteit/Sector						
Definition	How would you describe the sector in which the client's principal activities take place?						
Functional requirements	The activity generating the highest revenue is considered to be the principal activity. The classification is based on the standard business classification used by the Chamber of Commerce, see also https://www.kvk.nl/overzicht-standaard-bedrijfsindeling/						
Technical requirements	-						
Mandatory Yes/No	Yes						
Data type	String						
Value range	<table><tr><td>Agriculture, forestry and fishing</td></tr><tr><td>Mining and quarrying</td></tr><tr><td>Manufacturing (incl. manufacture of food products, manufacturing of pharmaceuticals, manufacturing for the chemicals industry)</td></tr><tr><td>Production and distribution of electricity, gas, steam and air conditioning</td></tr><tr><td>Extraction and distribution of water, sewerage, waste water management and remediation activities</td></tr><tr><td>Construction</td></tr></table>	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing (incl. manufacture of food products, manufacturing of pharmaceuticals, manufacturing for the chemicals industry)	Production and distribution of electricity, gas, steam and air conditioning	Extraction and distribution of water, sewerage, waste water management and remediation activities	Construction
Agriculture, forestry and fishing							
Mining and quarrying							
Manufacturing (incl. manufacture of food products, manufacturing of pharmaceuticals, manufacturing for the chemicals industry)							
Production and distribution of electricity, gas, steam and air conditioning							
Extraction and distribution of water, sewerage, waste water management and remediation activities							
Construction							

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	Wholesale and retail trade (incl. repair of motor vehicles)
	Transportation and storage
	Accommodation and food service activities
	Information and communication
	Financial activities and insurance
	Exploitation of and trading in real estate
	Free professions and scientific and technical activities (incl. business services providers)
	Administrative and support services
	Public administration and defence; compulsory social security
	Education
	Health and social work activities
	Culture, entertainment and recreation
	Other services
	Activities of households as employers; undifferentiated production of goods and services
	Extraterritorial organisations and bodies
	Other

Data point	Reporting standards
Identification	3.2
X-path	Risicoinschatting/KennisVanDeEntiteit/Verslaggevingsstelsel
Definition	Which financial reporting standards apply?
Functional requirements	Dutch GAAP: a reporting system based on DCC2 Title 9 and RJ.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	IFRS
	Dutch GAAP
	Other

Data point	AndeVerslaggevingsstelsel
Identification	3.2a
X-path	Risicoinschatting/KennisVanDeEntiteit/AnderVerslaggevingsstelsel
Definition	State the applicable financial reporting standards
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Risicoinschatting/KennisVanDeEntiteit/Verslaggevingsstelsel is 'other'.
Data type	String
Value range	-

Data point	FouterstelToegepastInJaarrekening
Identification	3.3
X-path	Risicoinschatting/KennisVanDeEntiteit/FouterstelToegepastInJaarrekening
Definition	Has an error remediation been applied to the financial statements?
Functional requirements	Based on RJ 150 or IAS 8.
Technical requirements	-

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Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	EffectenGenoteerdAanGeregMarkt
Identification	3.4
X-path	Risicoinschatting/KennisVanDeEntiteit/EffectenGenoteerdAanGeregMarkt
Definition	Are the shares/securities or bonds issued by the audit client listed on a regulated market (in the Netherlands or abroad)?
Functional requirements	<p>A regulated market is a trading platform in Europe on which financial instruments are traded. The exact definition is given in the Financial Supervision Act and MiFID. A trading platform in the Netherlands needs a licence from the AFM to qualify as a regulated market.</p> <p>Relevant links:</p> <p>https://www.afm.nl/nl-nl/professionals/onderwerpen/interpretaties-beurzen</p> <p>https://www.afm.nl/nl-nl/professionals/registers/vergunningenregisters/handelsplatformen.</p> <p>https://wetten.overheid.nl/BWBR0020368/2020-09-10/#Titeldeel1_Hoofdstuk1.1_Afdeling1.1.1_Artikel1:1</p>
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	EffectenGroepGenoteerdAanGeregMarkt
Identification	3.5
X-path	Risicoinschatting/KennisVanDeEntiteit/EffectenGroepGenoteerdAanGeregMarkt
Definition	Is the audit client part of a group whose shares/securities or bonds are listed on a regulated market?
Functional requirements	<p>A regulated market is a trading platform in Europe on which financial instruments are traded. The exact definition is given in the Financial Supervision Act and MiFID. A trading platform in the Netherlands needs a licence from the AFM to qualify as a regulated market.</p> <p>Relevant links:</p> <p>https://www.afm.nl/nl-nl/professionals/onderwerpen/interpretaties-beurzen</p> <p>https://www.afm.nl/nl-nl/professionals/registers/vergunningenregisters/handelsplatformen.</p> <p>https://wetten.overheid.nl/BWBR0020368/2020-09-10/#Titeldeel1_Hoofdstuk1.1_Afdeling1.1.1_Artikel1:1</p>
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Basisgegevens/JuridischeGegevens/IsGroepsonderdeel is 'yes'

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Data type	String
Value range	Yes
	No

Data point	EffectenGenoteerdAanNietGeregMarkt
Identification	3.6
X-path	Risicoinschatting/KennisVanDeEntiteit/EffectenGenoteerdAanNietGeregMarkt
Definition	Are the shares/securities or bonds issued by the audit client listed on a unregulated market (in the Netherlands or abroad)?
Functional requirements	Unregulated markets are all other trading platforms that do not meet the definition of a regulated market.
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Risicoinschatting/KennisVanDeEntiteit/EffectenGenoteerdAanGeregMarkt is 'no'.
Data type	String
Value range	Yes
	No

Data point	ControleClientHeeftToezichtsorgaan
Identification	3.7
X-path	Risicoinschatting/KennisVanDeEntiteit/ControleClientHeeftToezichtsorgaan
Definition	Does the client have an organ charged with supervisory duties, such as a Supervisory Board?
Functional requirements	If the organ charged with supervisory duties has a different name (such as Board of Supervision) or this concerns non-executive directors in a one-tier board, 'yes' can be entered here
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	AuditCommissie
Identification	3.8
X-path	Risicoinschatting/KennisVanDeEntiteit/AuditCommittee
Definition	Does the client have an audit committee?
Functional requirements	An audit committee as referred to in the Dutch Corporate Governance Code 2016 (1.5.1., page 16). https://www.mccg.nl/download/?id=3364
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Risicoinschatting/KennisVanDeEntiteit/ControleClientHeeftToezichtsorgaan is 'yes'.
Data type	String
Value range	Yes
	No

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Data point	CPIIndex
Identification	3.9
X-path	Risicoinschatting/KennisVanDeEntiteit/CPIIndex
Definition	Does the audit client have material revenue in countries with a corruption index score of less than 40?
Functional requirements	Corruption index: the figure in the CPI index as published by Transparency International. Note that this concerns both revenue generated by foreign offices located in countries with a high corruption index score and revenue generated by Dutch offices from customers in the countries in question.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes No

Data point	LageCPIOmzet
Identification	3.9a
X-path	Risicoinschatting/KennisVanDeEntiteit/LageCPIOmzet
Definition	How much (consolidated) revenue is generated in countries with a corruption index score of less than 40 (x EUR 1,000)?
Functional requirements	Total revenue to the nearest thousand. In case of consolidated financial statements, state the consolidated revenue.
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Risicoinschatting/KennisVanDeEntiteit/CPIIndex is 'yes'.
Data type	Integer
Value range	Positive figure

4.3.2. Financial key figures of the entity

Data point	OmzetEntiteit
Identification	3.10
X-path	Risicoinschatting/FinancieleKengetallen/OmzetEntiteit
Definition	What is the revenue? (x EUR 1,000)
Functional requirements	In case of consolidated financial statements, state the consolidated revenue. In case of a medium-sized enterprise that uses the exemption in §2:397 DCC, state the net revenue as shown in the entity's financial records.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

Data point	EBITEntiteit
Identification	3.11
X-path	Risicoinschatting/FinancieleKengetallen/EBITEntiteit
Definition	What is the pre-tax result in the financial year? (x EUR 1,000)
Functional requirements	In case of consolidated financial statements, state the consolidated figure.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer

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Positive figure	Positive or Negative figure
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Data point	BalansEntiteit
Identification	3.12
X-path	Risicoinschatting/FinancieleKengetallen/BalansEntiteit
Definition	What are the total assets? (x EUR 1,000)
Functional requirements	In case of consolidated financial statements, state the consolidated total assets.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

Data point	EigenVermogenEntiteit
Identification	3.13
X-path	Risicoinschatting/FinancieleKengetallen/EigenVermogenEntiteit
Definition	What is the equity? (x EUR 1,000)
Functional requirements	In case of consolidated financial statements, state the consolidated equity.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive or Negative figure

Data point	ImmaterieleVasteActivaEntiteit
Identification	3.14
X-path	Risicoinschatting/FinancieleKengetallen/ImmaterieleVasteActivaEntiteit
Definition	What is the amount of the intangibles? (x EUR 1,000)
Functional requirements	In case of consolidated financial statements, state the consolidated intangibles.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

Data point	FTEEntiteit
Identification	3.15
X-path	Risicoinschatting/FinancieleKengetallen/FTEEntiteit
Definition	What is the number of FTE?
Functional requirements	Average number of FTE as reported in the financial statements. In case of consolidated financial statements, state the consolidated number of FTE.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

4.3.3. Internal controls

Data point	<u>KwaliteitInterneBeheersing</u>
Identification	3.16
X-path	Risicoinschatting/InterneBeheersing/KwaliteitInterneBeheersing

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Definition	How do you assess the quality of the internal controls at this entity (to the extent relevant to the audit)?			
Functional requirements	As referred to in Standard 315.12. The AFM wishes to gain insight into your impression of the internal control measures at this entity. This is not a question involving ‘right’ or ‘wrong’. The following qualifications may serve as a guide: Low: There is no or limited formal AO/IC available, control of relevant processes for financial reporting is mainly ad hoc and informal. Average: AO/IC is available in the relevant processes for financial reporting, but the AO/IC is deficient in certain respects. High: Good AO/IC is available in the relevant processes for financial reporting, but there may be minor deficiencies with respect to certain details.			
Technical requirements	-			
Mandatory Yes/No	Yes			
Data type	String			
Value range	<table><tr><td>Low</td></tr><tr><td>Average</td></tr><tr><td>High</td></tr></table>	Low	Average	High
Low				
Average				
High				

4.3.4. Materiality

Data point	Materialiteit
Identification	3.17
X-path	Risicoinschatting/Materialiteit/DefinitieveMaterialiteit
Definition	What is the level of materiality (x EUR 1,000)?
Functional requirements	The overall materiality as a whole as referred to in Standard 320.10. In case of consolidated financial statements, state the consolidated materiality.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

Data point	UitvoeringsMaterialiteit
Identification	3.18
X-path	Risicoinschatting/Materialiteit/UitvoeringsMaterialiteit
Definition	What is the level of the performance materiality (x EUR 1,000)?
Functional requirements	Performance materiality as referred to in Standard 320.11. In case of consolidated financial statements, state the consolidated performance materiality.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

4.3.5. Integrity of the audit client

Data point	AFMMelding
Identification	3.19
X-path	Risicoinschatting/IntegriteitVanDeControleclient/AFMMelding
Definition	Has the audit firm reported an incident relating to the client's integrity to the AFM in the past year?

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Functional requirements	An incident report (as referred to in §32 Bta) in the period from the start of the financial year and the issuance of the auditor's opinion.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	InformatieGevorderd
Identification	3.20
X-path	Risicoinschatting/IntegriteitVanDeControleclient/InformatieGevorderd
Definition	Has the audit firm been required to provide information with respect to the client by an investigative authority during the past 3 years?
Functional requirements	Obviously, only to be shared if the statutory possibilities so permit.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	NegatiefNieuws
Identification	3.21
X-path	Risicoinschatting/IntegriteitVanDeControleclient/NegatiefNieuws
Definition	Has the client been the subject of media attention due to (potential) breaches of integrity?
Functional requirements	A news item in the period from the start of the financial year and the issuance of the auditor's opinion.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

4.3.6. Significant risks

Data point	AantalSignificanteRisicos
Identification	3.22
X-path	SignificanteRisicos/AantalSignificanteRisicos
Definition	How many significant risks have been identified?
Functional requirements	Number of significant risks as referred to in Standard 315.25.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

Data point	AantalFraudeRisicos
Identification	3.23
X-path	SignificanteRisicos/AantalFraudeRisicos
Definition	How many of these significant risks concern a fraud risk?

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Functional requirements	As referred to in Standard 315.28a
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure equal to or less than RisicoFraudeOvertredingen/SignificanteRisicos/AantalSignificanteRisicos.

4.4. Performance

4.4.1. Testing of internal controls

Data point	SysteemGegevensGericht
Identification	4.1
X-path	Uitvoering/TestenVanInterneBeheersingsmaatregelen/SysteemGegevensGericht
Definition	Does the audit mainly concern tests of controls or substantive procedures?
Functional requirements	This answer should be given based on a scale from 1 to 5: 1: We relied upon all the internal controls relevant to the audit. Substantive procedures were performed to mitigate the residual risk inherent in reliance on internal controls. 5: We did not rely on internal controls relevant to the audit. The audit consisted fully of substantive procedures.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	1 2 3 4 5

Data point	AantalSignificanteTekortkomingenIB
Identification	4.2
X-path	Uitvoering/TestenVanInterneBeheersingsmaatregelen/AantalSignificanteTekortkomingenIB
Definition	How many significant deficiencies (Standard 265.6b) have been identified in the internal controls?
Functional requirements	Standard 265.6g: A deficiency or a combination of deficiencies that, in the auditor's professional opinion, is sufficiently important to warrant the attention of persons charged with governance.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

4.4.2. Other/substantive procedures

Data point	AantalConsultaties
Identification	4.3

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X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/AantalConsultaties
Definition	How many consultations with professional persons were filed in relation to the statutory audit? (§17 Bta)
Functional requirements	This question refers to documented consultations with professional persons. Examples include: the expertise centre, NBA, SRA, etc.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure between 0 and 10.

Data point	OnderwerpConsultatie1
Identification	4.4a
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie1
Definition	What was the subject of filed consultation 1?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Client and engagement acceptance
	Independence
	Group audits
	Assumed risk of fraud in relation to revenue reporting
	Generic audit approach (planning and performance)
	Compliance with legislation and regulation
	Fraud/corruption
	Money laundering/AML
	IT Audit
	Data analysis
	Evaluation of errors
	Continuity
	Completion of the audit (GNB and written confirmations)
	Auditor's opinion
	Application of audit standards 800-899
	Application of audit standards 2000-2699
	Application of audit standards 3000-3850
	Application of audit standards 4000-4699
	EQCR
	Differences of insight in the audit team
	Consolidation
	Complex reporting issues
	Generic reporting

Data point	OnderwerpConsultatie2
Identification	4.4b
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie2

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Definition	What was the subject of filed consultation 2?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	<div>Client and engagement acceptance</div> <div>Independence</div> <div>Group audits</div> <div>Assumed risk of fraud in relation to revenue reporting</div> <div>Generic audit approach (planning and performance)</div> <div>Compliance with legislation and regulation</div> <div>Fraud/corruption</div> <div>Money laundering/AML</div> <div>IT Audit</div> <div>Data analysis</div> <div>Evaluation of errors</div> <div>Continuity</div> <div>Completion of the audit (GNB and written confirmations)</div> <div>Auditor's opinion</div> <div>Application of audit standards 800-899</div> <div>Application of audit standards 2000-2699</div> <div>Application of audit standards 3000-3850</div> <div>Application of audit standards 4000-4699</div> <div>EQCR</div> <div>Differences of insight in the audit team</div> <div>Consolidation</div> <div>Complex reporting issues</div> <div>Generic reporting</div>

Data point	OnderwerpConsultatie3
Identification	4.4c
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie 3
Definition	What was the subject of filed consultation 3?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	<div>Client and engagement acceptance</div> <div>Independence</div> <div>Group audits</div> <div>Assumed risk of fraud in relation to revenue reporting</div> <div>Generic audit approach (planning and performance)</div> <div>Compliance with legislation and regulation</div> <div>Fraud/corruption</div> <div>Money laundering/AML</div>

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	IT Audit
	Data analysis
	Evaluation of errors
	Continuity
	Completion of the audit (GNB and written confirmations)
	Auditor's opinion
	Application of audit standards 800-899
	Application of audit standards 2000-2699
	Application of audit standards 3000-3850
	Application of audit standards 4000-4699
	EQCR
	Differences of insight in the audit team
	Consolidation
	Complex reporting issues
	Generic reporting

Data point	OnderwerpConsultatie4
Identification	4.4d
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie 4
Definition	What was the subject of filed consultation 4?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Client and engagement acceptance
	Independence
	Group audits
	Assumed risk of fraud in relation to revenue reporting
	Generic audit approach (planning and performance)
	Compliance with legislation and regulation
	Fraud/corruption
	Money laundering/AML
	IT Audit
	Data analysis
	Evaluation of errors
	Continuity
	Completion of the audit (GNB and written confirmations)
	Auditor's opinion
	Application of audit standards 800-899
	Application of audit standards 2000-2699
	Application of audit standards 3000-3850
	Application of audit standards 4000-4699
	EQCR
	Differences of insight in the audit team
	Consolidation

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	Complex reporting issues
	Generic reporting

Data point	OnderwerpConsultatie5
Identification	4.4e
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie 5
Definition	What was the subject of filed consultation 5?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Client and engagement acceptance
	Independence
	Group audits
	Assumed risk of fraud in relation to revenue reporting
	Generic audit approach (planning and performance)
	Compliance with legislation and regulation
	Fraud/corruption
	Money laundering/AML
	IT Audit
	Data analysis
	Evaluation of errors
	Continuity
	Completion of the audit (GNB and written confirmations)
	Auditor's opinion
	Application of audit standards 800-899
	Application of audit standards 2000-2699
	Application of audit standards 3000-3850
	Application of audit standards 4000-4699
	EQCR
	Differences of insight in the audit team
	Consolidation
	Complex reporting issues
	Generic reporting

Data point	OnderwerpConsultatie6
Identification	4.4f
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie 6
Definition	What was the subject of filed consultation 6?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Client and engagement acceptance
	Independence

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	Group audits
	Assumed risk of fraud in relation to revenue reporting
	Generic audit approach (planning and performance)
	Compliance with legislation and regulation
	Fraud/corruption
	Money laundering/AML
	IT Audit
	Data analysis
	Evaluation of errors
	Continuity
	Completion of the audit (GNB and written confirmations)
	Auditor's opinion
	Application of audit standards 800-899
	Application of audit standards 2000-2699
	Application of audit standards 3000-3850
	Application of audit standards 4000-4699
	EQCR
	Differences of insight in the audit team
	Consolidation
	Complex reporting issues
	Generic reporting

Data point	OnderwerpConsultatie7
Identification	4.4g
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie 7
Definition	What was the subject of filed consultation 7?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Client and engagement acceptance
	Independence
	Group audits
	Assumed risk of fraud in relation to revenue reporting
	Generic audit approach (planning and performance)
	Compliance with legislation and regulation
	Fraud/corruption
	Money laundering/AML
	IT Audit
	Data analysis
	Evaluation of errors
	Continuity
	Completion of the audit (GNB and written confirmations)
	Auditor's opinion
	Application of audit standards 800-899

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	Application of audit standards 2000-2699
	Application of audit standards 3000-3850
	Application of audit standards 4000-4699
	EQCR
	Differences of insight in the audit team
	Consolidation
	Complex reporting issues
	Generic reporting

Data point	OnderwerpConsultatie8
Identification	4.4h
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie 8
Definition	What was the subject of filed consultation 8?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	Client and engagement acceptance
	Independence
	Group audits
	Assumed risk of fraud in relation to revenue reporting
	Generic audit approach (planning and performance)
	Compliance with legislation and regulation
	Fraud/corruption
	Money laundering/AML
	IT Audit
	Data analysis
	Evaluation of errors
	Continuity
	Completion of the audit (GNB and written confirmations)
	Auditor's opinion
	Application of audit standards 800-899
	Application of audit standards 2000-2699
	Application of audit standards 3000-3850
	Application of audit standards 4000-4699
	EQCR
	Differences of insight in the audit team
	Consolidation
	Complex reporting issues
	Generic reporting

Data point	OnderwerpConsultatie9
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Identification	4.4i
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie 9
Definition	What was the subject of filed consultation 9?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	<div>Client and engagement acceptance</div> <div>Independence</div> <div>Group audits</div> <div>Assumed risk of fraud in relation to revenue reporting</div> <div>Generic audit approach (planning and performance)</div> <div>Compliance with legislation and regulation</div> <div>Fraud/corruption</div> <div>Money laundering/AML</div> <div>IT Audit</div> <div>Data analysis</div> <div>Evaluation of errors</div> <div>Continuity</div> <div>Completion of the audit (GNB and written confirmations)</div> <div>Auditor's opinion</div> <div>Application of audit standards 800-899</div> <div>Application of audit standards 2000-2699</div> <div>Application of audit standards 3000-3850</div> <div>Application of audit standards 4000-4699</div> <div>EQCR</div> <div>Differences of insight in the audit team</div> <div>Consolidation</div> <div>Complex reporting issues</div> <div>Generic reporting</div>

Data point	OnderwerpConsultatie10
Identification	4.4j
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/OnderwerpConsultatie 10
Definition	What was the subject of filed consultation 10?
Functional requirements	
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	<div>Client and engagement acceptance</div> <div>Independence</div> <div>Group audits</div> <div>Assumed risk of fraud in relation to revenue reporting</div> <div>Generic audit approach (planning and performance)</div> <div>Compliance with legislation and regulation</div>

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	Fraud/corruption
	Money laundering/AML
	IT Audit
	Data analysis
	Evaluation of errors
	Continuity
	Completion of the audit (GNB and written confirmations)
	Auditor's opinion
	Application of audit standards 800-899
	Application of audit standards 2000-2699
	Application of audit standards 3000-3850
	Application of audit standards 4000-4699
	EQCR
	Differences of insight in the audit team
	Consolidation
	Complex reporting issues
	Generic reporting

Data point	Oplevering
Identification	4.5
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/Oplevering
Definition	What was the quality of delivery by the audit client (evaluation as external auditor)?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Poor
	Clear room for improvement
	Average
	Good

Data point	DataAnalyse
Identification	4.6
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/DataAnalyse
Definition	Has data analysis been used in the performance of the statutory audit?
Functional requirements	NBA manual 1141: Data analysis concerns the detection of patterns, misstatements, inconsistencies, and other useful information on the subject of the audit by means of analysis, modelling and visualisation in the interests of the planning or performance of the engagement.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	GeavanceerdeDataAnalyse
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Identification	4.7
X-path	Uitvoering/OverigeGegevensgerichteWerkzaamheden/GeavanceerdeDataAnalyse
Definition	Have advanced data analysis techniques been used?
Functional requirements	Examples include solutions that gather audit evidence, for instance by testing internal controls (e.g. by process mining) or the performance of substantive procedures using machine learning or AI.
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Uitvoering/OverigeGegevensgerichteWerkzaamheden/DataAnalyse is 'yes'.
Data type	String
Value range	Yes
	No

4.5. Completion and formation of opinion

4.5.1. Continuity

Data point	TwijfelContinuiteitEntiteit
Identification	5.1
X-path	AfrondingEnOordeelsvorming/Continuiteit/TwijfelContinuiteitEntiteit
Definition	Has the statutory audit identified events or circumstances that could raise reasonable doubt regarding the entity's ability to continue as a going concern?
Functional requirements	As referred to in Standard 570.10
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

4.5.2. Fraud and contravention of legislation and regulation

Data point	FraudeOfVermoeden
Identification	5.2
X-path	AfrondingEnOordeelsvorming/FraudeEnOvertredingWetEnRegelgeving/FraudeOfVermoeden
Definition	Has fraud or the suspicion of fraud been identified during the audit?
Functional requirements	As referred to in Standard 240.11c
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	NietNalevenWetRegelgeving
Identification	5.3
X-path	AfrondingEnOordeelsvorming/FraudeEnOvertredingWetEnRegelgeving/NietNalevenWetRegelgeving

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Definition	Has the external auditor become aware of information relating to a case or suspicion of non-compliance with legislation and regulation?
Functional requirements	As referred to in Standard 250.19
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

4.5.3. Opinion forming and communication

Data point	AantalAfwijkingenWettelijkeControle
Identification	5.4a
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/AantalAfwijkingenWettelijkeControle
Definition	How many misstatements were identified by the auditor in this statutory audit?
Functional requirements	As referred to in Standard 450.4a. 1. Concerns both corrected and uncorrected misstatements. 2. Concerns unique misstatements. 3. Concerns misstatements identified as a result of the audit. 4. Reclassification misstatements are also counted. 5. A misstatement that is a direct consequence of another misstatement should not be included separately in this count. Example: due to an error in the calculation of the size of the provision for doubtful debtors, the amount of corporate income tax that has been calculated on the pre-tax result is also adjusted. This qualifies as one single misstatement.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure

Data point	AantalAfwijkingenGecorrigeerd
Identification	5.4b
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/AantalAfwijkingenGecorrigeerd
Definition	How many of the identified misstatements were corrected in this statutory audit?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive figure, less than or equal to AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/AantalAfwijkingenWettelijkeControle

Data point	EffectOpVermogenNietGecorrigeerdeAfwijkingen
Identification	5.4c
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/EffectOpVermogenNietGecorrigeerdeAfwijkingen

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Definition	What is the effect of the total uncorrected misstatements on the equity in this statutory audit (x EUR 1,000)?
Functional requirements	As referred to in Standard 450.15b. 1. Concerns uncorrected misstatements identified as a result of the audit in this financial year. 2. The carry-over/turn around effect of the uncorrected misstatements identified in the audit in the previous year should not be part of the impact calculation in this question. 3. Corrected and uncorrected errors in relation to the previous financial year identified in this financial year should not be part of the impact calculation in this question. 4. Reclassification differences should be ignored as they have no impact on equity. 5. Negative corrections (negative impact on equity) should be shown with a negative figure. Positive corrections (positive impact on equity) with a positive figure. 6. If there are no uncorrected misstatements, enter 0.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive or Negative figure

Data point	EffectOpVermogenGecorrigeerdeAfwijkingen
Identification	5.4d
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/EffectOpVermogenGecorrigeerdeAfwijkingen
Definition	What is the aggregate effect of all the corrected misstatements in this statutory audit on equity (Standard 450.15b) (x EUR 1,000)?
Functional requirements	As referred to in Standard 450.15b. 1. This concerns corrected misstatements identified as a result of the audit in this financial year. 2. Reclassification differences should be ignored as they have no impact on equity. 3. Negative corrections (negative impact on equity) should be shown with a negative figure. Positive corrections (positive impact on equity) with a positive figure. 4. If there are no corrected misstatements, enter 0.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	Integer
Value range	Positive or Negative figure

Data point	TypeVerklaring
Identification	5.5a
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/TypeVerklaring
Definition	What type of opinion is expressed in the auditor's opinion?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String

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Value range	Unqualified opinion (Standard 700.7c)
	Qualified opinion (Standard 705.7)
	Adverse opinion (Standard 705.8)
	Disclaimer of opinion (Standard 705.9)

Data point	ParagraafTerBenadrukkingInControleVerklaring
Identification	5.5b
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/ParagraafTerBenadrukkingInControleVerklaring
Definition	Is a paragraph emphasising certain circumstances included in the auditor's opinion?
Functional requirements	As referred to in Standard 706.6a
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	ParagraafOverigeAangelegenhedenInControleVerklaring
Identification	5.5c
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/ParagraafOverigeAangelegenhedenInControleVerklaring
Definition	Is a paragraph on other circumstances included in the auditor's opinion?
Functional requirements	As referred to in Standard 706. 6b
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	ParagraafOnzekerheidMaterieelBelangContinuiteitInControleVerklaring
Identification	5.5d
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/ParagraafOnzekerheidMaterieelBelangContinuiteitInControleVerklaring
Definition	Is a paragraph on 'material uncertainty regarding the ability to continue as a going concern' included in the auditor's opinion?
Functional requirements	As referred to in Standard 570.22.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	KernpuntenKAMInControleVerklaring
Identification	5.5e
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/KernpuntenKAMInControleVerklaring
Definition	Are key audit matters (KAM) mentioned in the auditor's opinion?
Functional requirements	As referred to in Standard 701.

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Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	SchriftelijkGerapporteerd
Identification	5.6a
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/ SchriftelijkGerapporteerd
Definition	Has written reporting been submitted to the management and/or the organs charged with governance?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	Accountantsverslag
Identification	5.6b
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/ Accountantsverslag
Definition	Has a separate auditor's report been submitted to the supervisory board and/or the management with respect to this statutory audit?
Functional requirements	As referred to in §2:393(4) DCC.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

Data point	ManagementLetter
Identification	5.6c
X-path	AfrondingEnOordeelsvorming/OordeelvormingEnCommunicatie/ ManagementLetter
Definition	Has a management letter been issued for this statutory audit?
Functional requirements	A management letter usually refers to deficiencies and recommendations with respect to internal control. This is known by various names in practice, for example 'letter of recommendation'.
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	Yes
	No

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4.6. Hours spent

4.6.1. Method of hours registration

Data point	UrenOpNiveauWeCoBeschikbaar
Identification	6.1
X-path	Urenbesteding/WijzeVanRegistratieUren/ UrenOpNiveauWeCoBeschikbaar
Definition	Are the hours worked at the level of this statutory audit available?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes
Data type	String
Value range	<div>Yes</div> <div>No, the hours stated are the total hours registered for all statutory audits in the same group</div> <div>No, other (give details)</div>

Data point	RedenUrenOpNiveauWeCoNietBeschikbaar
Identification	6.1a
X-path	Urenbesteding/WijzeVanRegistratieUren/ RedenUrenOpNiveauWeCoNietBeschikbaar
Definition	Why are the hours not available?
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to Urenbesteding/WijzeVanRegistratieUren/ UrenOpNiveauWeCoBeschikbaar is 'no, other (give details)'.
Data type	String
Value range	-

4.6.2. Hours spent on statutory audit

This concerns the hours spent on the performance of the individual statutory audit for the selected financial year. The hours may have been spent in more than one calendar year. The hours stated should include the hours per statutory audit of the firm's own employees and temporary personnel. If the hours spent by specialists have been recharged, please estimate the hours spent on the basis of the amount recharged.

Data point	WecoUrenEA
Identification	6.2a
X-path	Urenbesteding/UrenbestedingWettelijkeControle/WecoUrenEA
Definition	External auditor (the signing auditor)
Functional requirements	Include hours only if applicable.
Technical requirements	-
Mandatory Yes/No	No
Data type	Integer
Value range	Positive figure

Data point	WecoUrenAT
Identification	6.2b
X-path	Urenbesteding/UrenbestedingWettelijkeControle/WecoUrenAT
Definition	Other audit team members

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Functional requirements	This concerns the hours spent by the assistant up to the non-signing partner, to the extent that they are part of the audit team and not the subject of a separate request (for example, the EQC reviewer, the IT auditor, or experts, etc.). Include hours only if applicable.
Technical requirements	-
Mandatory Yes/No	No
Data type	Integer
Value range	Positive figure

Data point	UrenOKB
Identification	6.2c
X-path	Urenbesteding/UrenbestedingWettelijkeControle/UrenOKB
Definition	Engagement quality control reviewer (EQCR)
Functional requirements	If the exact number of hours is not available, a reasonable estimate will suffice. Include hours only if applicable.
Technical requirements	-
Mandatory Yes/No	No
Data type	Integer
Value range	Positive figure

Data point	UrenITAuditor
Identification	6.2d
X-path	Urenbesteding/UrenbestedingWettelijkeControle/UrenITAuditor
Definition	IT auditor(s)
Functional requirements	If the exact number of hours is not available, a reasonable estimate will suffice. Include hours only if applicable.
Technical requirements	-
Mandatory Yes/No	No
Data type	Integer
Value range	Positive figure

Data point	UrenIngeschakeldeDeskundigen
Identification	6.2e
X-path	Urenbesteding/UrenbestedingWettelijkeControle/ UrenIngeschakeldeDeskundigen
Definition	Expert(s) engaged (by the auditor) (Standard 620.6a)
Functional requirements	If the exact number of hours is not available, a reasonable estimate will suffice. Include hours only if applicable.
Technical requirements	-
Mandatory Yes/No	Yes, if the answer to OpdrachtAanvaardingEnContinuiteit/ DeskundigheidEnCapaciteiten/DeskundigheidIngeschakeld is yes, and the answer to Urenbesteding/WijzeVanRegistratieUren/ UrenOpNiveauWeCoBeschikbaar is 'yes' or 'no, the hours stated concern the total number of hours registered for all statutory audits in the same group'.
Data type	Integer
Value range	Positive figure

Data point	UrenTeamledenUitbesteed
Identification	6.2f

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X-path	Urenbesteding/UrenbestedingWettelijkeControle/ UrenTeamledenUitbesteed
Definition	Team members to whom procedures are delegated
Functional requirements	This may for example concern a service delivery centre (either in the Netherlands or abroad) to which standard or other procedures are delegated. A self-employed professional who is engaged and is part of the audit team falls under the 'Other audit team members' category and not in this category.
Technical requirements	-
Mandatory Yes/No	No
Data type	Integer
Value range	Positive figure

Data point	UrenDossiercoachingMentoring
Identification	6.2g
X-path	Urenbesteding/UrenbestedingWettelijkeControle/ UrenDossiercoachingMentoring
Definition	File coach or mentor
Functional requirements	See introduction 4.3.2. If the exact number of hours is not available, a reasonable estimate will suffice. This concerns the hours spent on this file by a coach or mentor. File coaching and mentoring does not concern the hours spent on training on the job for employees by other team members. If the exact number of hours is not available, a reasonable estimate will suffice.
Technical requirements	-
Mandatory Yes/No	No
Data type	Integer
Value range	Positive figure

Data point	UrenOverig
Identification	6.2h
X-path	Urenbesteding/UrenbestedingWettelijkeControle/UrenOverig
Definition	Other team members (remainder category)
Functional requirements	See introduction 4.3.2. Note: this concerns other hours not requested above.
Technical requirements	-
Mandatory Yes/No	No
Data type	Integer
Value range	Positive figure

Data point	Explanation
Identification	6.3
X-path	Urenbesteding/UrenbestedingWettelijkeControle/Toelichting
Definition	If answers are given in this questionnaire that require an explanation, space is provided for this. Please state the question or subject concerned.
Functional requirements	-
Technical requirements	-
Mandatory Yes/No	No
Data type	String
Value range	-

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4.7. Validation rules

The validation rules applying to this request period (September to December 2022) are explained here. These will be checked by the AFM upon receipt.

CODE	VALIDATION DESCRIPTION
UWCV0001	If IsGroepsonderdeel is answered with 'yes', we expect IsGroepshoofd to be completed as well.
UWCV0002	If IsGroepsonderdeel is answered with 'yes' and IsGroepshoofd is answered with 'no', we expect NaamGroepshoofd to be completed as well.
UWCV0003	If IsGroepsonderdeel is answered with 'yes' and IsGroepshoofd is answered with 'no', we expect NederlandsGroepshoofd to be completed as well.
UWCV0004	If IsGroepsonderdeel is answered with 'yes' en NederlandsGroepshoofd is answered with 'yes' and IsGroepshoofd is answered with 'no', we expect KVKNummerGroepshoofd to be completed as well.
UWCV0005	AfgiftedatumControleverklaring is on or after EinddatumBoekjaar.
UWCV0006	If InitieleOpdracht is answered with 'yes', we expect VorigeRelatieOpgezegd to be answered as well.
UWCV0007	If BeroepsEnOpdrachtrisicoOnderscheid is answered with 'yes', we expect Beroepsrisico to be completed as well.
UWCV0008	If BeroepsEnOpdrachtrisicoOnderscheid is answered with 'yes', we expect Opdrachtrisico to be completed as well.
UWCV0009	If GebruikmakingauditorsGroepsonderdeel is answered with 'yes', we expect GroepsonderdeelGecontroleerdBuitenAO to be completed as well.
UWCV0010	If IsGroepsonderdeel is answered with 'yes', we expect SignificantBuitenlandsOnderdeel to be completed as well.
UWCV0011	If DeskundigheidIngeschakeld is answered with 'yes', we expect at least one of the data points with engaged experts to be answered with 'yes'.
UWCV0012	If OnafhankelijkheidsBedreigingenGeïdentificeerd is answered with 'yes', we expect at least one of the data points relating to CategorieOnafhankelijkheidsBedreigingen to be answered with 'yes'.
UWCV0013	If CategorieOnafhankelijkheidsBedreigingen is answered with 'Other', we expect OmschrijvingCategorieOnafhankelijkheidsBedreigingen to be completed as well.
UWCV0014	If KwaliteitswaarborgenToegepast is answered with 'yes', we expect at least one of the data points relating to quality safeguards to be answered with 'yes'.
UWCV0015	If AndereKwaliteitswaarborg is answered with 'yes', we expect ToelichtingAndereKwaliteitswaarborgen to be completed as well.
UWCV0016	If IKOUitgevoerd is answered with 'yes', we expect IKOOordeel to be completed as well.
UWCV0017	If IKOUitgevoerd is answered with 'yes', we expect IKOFocusgebieden to be completed as well.
UWCV0018	If Verslaggevingsstelsel is answered with 'Other' we expect AnderFinancieelVerslaggevingsstelsel to be completed as well.
UWCV0019	If CPIIndex is answered with 'yes', we expect LageCPIOmzet to be completed as well.
UWCV0020	If AantalConsultaties is answered with more than 0, we expect an equal number of OnderwerpConsultatie (1-10) to be completed as well.
UWCV0021	If AantalAfwijkingenWettelijkeControle is answered with more than 0, we expect AantalAfwijkingenGecorrigeerd to be completed as well.
UWCV0022	If AantalAfwijkingenWettelijkeControle is answered with more than 0, we expect EffectOpVermogenNietGecorrigeerdeAfwijkingen to be completed as well.
UWCV0023	If AantalAfwijkingenWettelijkeControle is answered with more than 0, we expect EffectOpVermogenGecorrigeerdeAfwijkingen to be completed as well.

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UWCV0024	If UrenOpNiveauWeCoBeschikbaar is answered with 'No, other (give details)', we expect RedenUrenOpNiveauWeCoNietBeschikbaar to be completed as well.
UWCV0025	If UrenOpNiveauWeCoBeschikbaar is answered with 'yes', we expect at least one of the data points relating to hours spent (e.g. 'WecoUrenEA') to be completed as well.
UWCV0026	If OKBPlaatsgevonden and UrenOpNiveauWeCoBeschikbaar are answered with 'yes', we expect UrenOKB to be completed as well.
UWCV0027	If DeskundigheidIngeschakeld and UrenOpNiveauWeCoBeschikbaar are answered with 'yes', we expect UrenIngeschakeldeDeskundigen to be completed as well.
UWCV0028	
UWCV0029	If DossierCoaching and UrenOpNiveauWeCoBeschikbaar are answered with 'yes', we expect UrenDossiercoachingMentoring to be completed as well.
UWCV0030	

Appendix 1 – Definitions

Term	Definition	Background / guidance
AFM licence number	The licence number of the audit firm that performed this statutory audit pursuant to the Audit Firms (Supervision) Act (Wta). The licence number is stated in the register of audit firms on the AFM's website.	https://www.afm.nl/nl-nl/professionals/registers/vergunningenregisters/accountantsorganisaties
Professional risk	The risk an auditor is exposed to as an economic operator and as a professional practitioner: the risk that their work or actions will be challenged. This risk is reflected for instance in damage claims, loss of reputation or loss of clients.	
Engagement risk	Engagement risk is the risk that the auditor expresses an incorrect conclusion in a case where the information on an audited object concerns a material misstatement. Engagement risk does not refer to or concern business risk for the auditor, such as losing legal proceedings, negative publicity or other events occurring in the context of certain information on the audit object (Article 72 of the Template for Assurance Engagements).	
Network	A group practice to which an audit firm belongs that is clearly aimed at the sharing of profits or costs, or which clearly features: 1. common ownership, control or management; 2. common policy and procedures in relation to quality control; 3. a common corporate strategy; 4. a common brand name; or 5. the sharing of a significant proportion of business assets; (§1(j) Wta)	
Assurance regarding non-financial information	An engagement as referred to in Standard 3000A, Standard 3410 and Standard 3810.	https://www.nba.nl/themas/mkb/informatie-voor-mkb-accountants/nemacc/activiteiten/publicaties/mkb-accountant-en-assurance-m.b.t.-niet-financiele-informatie-november-2019/
Senior role	The role of a manager or more senior officer	

Assurance engagement	<ul style="list-style-type: none"> - The definition in Article 1 ViO: a professional service as referred to in article 1 of the Verordening gedrags- en beroepsregels Accountants (VGBA) where a professional accountant expresses a conclusion that aims to enhance the confidence of the users, other than the responsible party, in the outcome of the evaluation or measurement against the applicable criteria; - Standards 200-3850 apply to assurance engagements. - Engagements or services that do not meet the two points stated above qualify as non-assurance engagements. 	
Affiliated third party	A natural or legal person who factually determines the day-to-day policy (policymaker) within the responsible entity, or may significantly influence the professional and economic policy of that responsible entity, and the entity in which the responsible entity is factually policy-making or can significantly influence professional and financial policy (Art. 1 Vio);	
Corruption index	The figure in the CPI index as published by Transparency International.	https://www.transparency.org/en/cpi
Material revenue	Revenue that exceeds the materiality determined by the external auditor for this statutory audit.	
Corporate Governance code	The Dutch Corporate Governance Code.	Corporate Governance Code 2016 Code Monitoring Commissie Corporate Governance (mccg.nl)
Regulated market	A regulated market is a trading platform in Europe on which financial instruments are traded. The exact definition is given in the Financial Supervision Act and MiFID. A trading platform in the Netherlands needs a licence from the AFM to qualify as a regulated market. The AFM's interpretation of a regulated market and the register of regulated markets with a licence is available via the link.	wetten.nl - Regeling - Wet op het financieel toezicht - BWBR0020368 (overheid.nl) Register AFM gereguleerde markten in NL Interpretatie AFM
Non-regulated market	All other trading platforms that do not meet the definition of a regulated market. This includes regulated markets outside Europe.	
Standard CoC business classification	See the link.	https://www.kvk.nl/overzicht-standaard-bedrijfsindeling/
Audit committee	An audit committee as referred to in the Dutch Corporate Governance Code 2016 (1.5.1., page 16).	Corporate Governance Code 2016 Code Monitoring Commissie Corporate Governance (mccg.nl)

Incident notification	See the link.	https://www.afm.nl/nl-nl/professionals/nieuws/2022/november/verduidelijking-incident-accountantsorganisaties
Significant risk	An identified and estimated risk of a material misstatement that on the basis of the auditor's opinion requires special attention during the audit.	
Data analysis	NBA manual 1141: Data analysis concerns the detection of patterns, misstatements, inconsistencies, and other useful information on the subject of the audit by means of analysis, modelling and visualisation in the interests of the planning or performance of the engagement.	https://www.nba.nl/globalassets/wet--en-regelgeving/nba-handreikingen/1141/nba-handreiking-1141-data-analyse---18-juni-2019.pdf https://mab-online.nl/article/79316/list/9/

Appendix 2 – Changes with respect to data submission specifications in 2022

Question	X-path	AFM response
2.10a	CategorieOnafhankelijkheidsBedreigingenVioArt16L2Art19-20	X-path in submission specification changed to "OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenVioArt16L2Art19-20" (formerly "CategorieOnafhankelijkheidsBedreigingenVioArt16L2Art19-20").
2.10l	CategorieOnafhankelijkheidsBedreigingenAnders	X-path in submission specification changed to "OpdrachtAanvaardingEnContinuïteit/Onafhankelijkheid/CategorieOnafhankelijkheidsBedreigingenAnders" (formerly: "CategorieOnafhankelijkheidsBedreigingenVioAnders").
2.11	OmschrijvingCategorieOnafhankelijkheidsBedreigingen	Added to example XML (was not generated from Excel questionnaire).
4.5.1	Continuity	X-path for 4.5.1 changed to "AfrondingEnOordeelsvorming/Continuïteit/TwijfelContinuïteitEntiteit" (formerly: "AfrondingEnOordeelsvorming/Continuïteit/TwijfelContinuïteitEntiteit").
Group	Risk estimation	X-paths for 4.3.1 to 4.3.5 changed to "Risicoinschatting/.../..." (formerly: ' RisicoInschatting/.../...').
Group	IntegriteitVanDeControleclient	X-paths for 4.3.5 changed to "Risicoinschatting/IntegriteitVanDeControleclient/..." (formerly: "RisicoInschatting/IntegriteitVanDeControlecliënt").
Group	SignificanteRisicos	X-paths for 4.3.6 shortened to "SignificanteRisicos/..." (formerly: "RisicoFraudeOvertredingen"), in line with example XML.



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