



Report on the 2021 CAOAB Enforcement Questionnaire

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Appendix: Copy of the original CEAOB Enforcement Questionnaire

Introduction

The following report is a summary of responses to the CEAOB questionnaire, which addresses investigations and sanctioning by competent authorities and delegated authorities in the calendar year 2020. The report (Section C) also addresses the experience, education and training of the enforcement staff within the NCAs. The responses of the questionnaire are used for public reporting purposes in compliance with the CEAOB's work plan 2021 and the CEAOB Enforcement sub-group's work plan 2021. For ease of reference the responses have been edited and in the statistics in section A some responses have been redesigned in order to create clarity and comparability.

About the survey

In February 2021 the CEAOB Enforcement sub-group (ENF) launched a survey about statistics of sanctions and administrative measures for the year 2020. The questionnaire was addressed to EU Competent Authorities in Auditor Oversight, based on Article 23 of the Regulation 537/2014 and Directive 2006/43/EC, Article 30f (1).

Legal ground

This questionnaire is based on Member States duty to cooperate in line with Article 33 of Directive 2006/43/EC and CEAOB's mission to facilitate the exchange of information, expertise and best practices in line with Article 30(7) and 30(11) of the Regulation 537/2014.

Statistics

The questionnaire focused on administrative measures and sanctions, which are linked to PIE or

non-PIE statutory audits i.e. statutory audit engagements. The respondents were requested to fill in the statistics, which reflect the decisions based on legislation in the jurisdiction by the competent authority in line with the ARD. The responses should also cover the decisions made by a delegated authority or body. The questions and requests for statistics refer to calendar year 2020 only. The questionnaire was addressed to collect information primarily on the oversight of statutory audit and statutory auditors and audit firms. The respondents were asked to exclude investigation and sanctioning of non-audit services of auditors and audit firms. However, some respondents reported administrative measures and sanctions, which are linked with non-audit services in the field "Number (Others)". In this survey administrative measures imposed on auditors vis-à-vis audit firms were not distinguished.

Terms and definitions

The terms used in the questionnaire reflect the terms and definitions used in EU Audit Directive (2006/43/EC) of

May 2006 and the Regulation 537/2014. This questionnaire covers PIE and non-PIE auditors and audit firms respectively.

Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts	EU Audit Directive (AUD)
Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities	EU Audit Regulation (AUR)
Audit Regulation and Directive (as described above)	ARD

Responses

28 responses were received - 27 from EU Member States and 1 from an EEA state. Responses were received from the following national competent authorities (NCAs) in the table below. ¹

Jurisdiction	Organisation
Austria	Abschlussprüferaufsichtsbehörde, APAB (Audit Oversight Body of Austria, AOBA)
Belgium	College van toezicht op de bedrijfsrevisoren/Collège de supervision des réviseurs d'entreprises (Belgian Audit Oversight College, BAOC)
Bulgaria	Комисия за публичен надзор над регистрираните одитори (Commission for public oversight of statutory auditors)
Cyprus	ΑΡΧΗ ΔΗΜΟΣΙΑΣ ΕΠΟΠΤΕΙΑΣ ΕΛΕΓΚΤΙΚΟΥ ΕΠΑΓΓΕΛΜΑΤΟΣ, ΑΔΕΕΛΕΠ (Cyprus Public Audit Oversight Board, CyPAOB)
Croatia	Ministarstvo financija/Ministry of finance
Czech Republic	Rada pro veřejný dohled nad auditem (Public Audit Oversight Board, PAOB)
Denmark	Erhvervsstyrelsen (Danish Business Authority)
Finland	Patentti- ja rekisterihallitus (Finnish Patent and Registration Office, Audit Oversight Unit)
France	Haut Conseil du commissariat aux comptes, H3C (High Council For Statutory Audit)
Germany	Abschlussprüferaufsichtsstelle APAS beim Bundesamt für Wirtschaft und Ausfuhrkontrolle (Auditor Oversight Body, AOB)
Greece	Hellenic Accounting and Auditing Standards Oversight Board, HAASOB
Hungary	Könyvvizsgálói Közfelügyeleti Hatóság (Auditors' Public Oversight Authority)
Iceland	Endurskoðendaráð / The Public Auditors' Oversight Board
Ireland	Irish Auditing & Accounting Supervisory Authority
Italy	Commissione Nazionale per le Società e la Borsa, CONSOB

¹ The following NCAs didn't respond to the 2021 survey. From EEA-countries: Norway and Liechtenstein and from EU countries: Estonia. UK is included in years' 2017-2019 statistics, but not in 2020 statistics.

Latvia	Latvijas Republikas Finanšu ministrija, Ministry of Finance of the Republic of Latvia
Lithuania	Audito apskaitos turto vertinimo ir nemokumo valdymo tarnyba, AVNT (Authority of audit accounting property valuation and insolvency management, AAPVIM)
Luxembourg	Commission de Surveillance du Secteur Financier, CSSF
Malta	Accountancy Board
Netherlands	Autoriteit Financiële Markten, AFM (Dutch Authority for the Financial Markets)
Poland	Polska Agencja Nadzoru Audytowego (PANA), Polish Agency for Audit Oversight
Portugal	Comissão do Mercado de Valores Mobiliários (Portuguese Securities Market Commission, CMVM)
Romania	Autoritatea pentru Supravegherea Publica a Activitatii de Audit Statutar (ASPAAS) - Authority for Public Oversight of the Statutory Audit Activity (ASP)
Slovakia	Úrad pre dohľad nad výkonom auditu, UDVA (Auditing Oversight Authority)
Slovenia	Agencija za javni nadzor nad revidiranjem (Agency for Public Oversight of Auditing)
Spain	Instituto de Contabilidad y Auditoría de Cuentas, ICAC (Accounting and Auditing Institute)
Sweden	Revisorsinspektionen (Swedish Inspectorate of Auditors)

Notes

The statistics do not comprise of non-sanctioning decisions i.e. where the competent authority concluded that sanctioning was not necessary when the case was closed.

Since the criteria and nature of the sanctions are defined in national legislation rather than in the directive, it is difficult in practice to make a clear distinction between the sanctions listed in A2 and A3 and it is therefore recommended that they be considered as a whole, as shown in the combined statistics on page 10 under A.2-3. Moreover, the statistics in A2 are broken down in the footnotes.

Administrative measures and sanctions

The responses reflect the statistics of decisions on administrative measures and sanctions based on new legislation in the relevant jurisdiction by the competent authority in line with the ARD.

The respondents were asked to include also the administrative measures and sanctions which a delegated authority or body has imposed in line with the ARD on the basis of delegation of tasks (Art. 24 of the EU Regulation No. 537/2014).

The following general notes were made by some respondents:

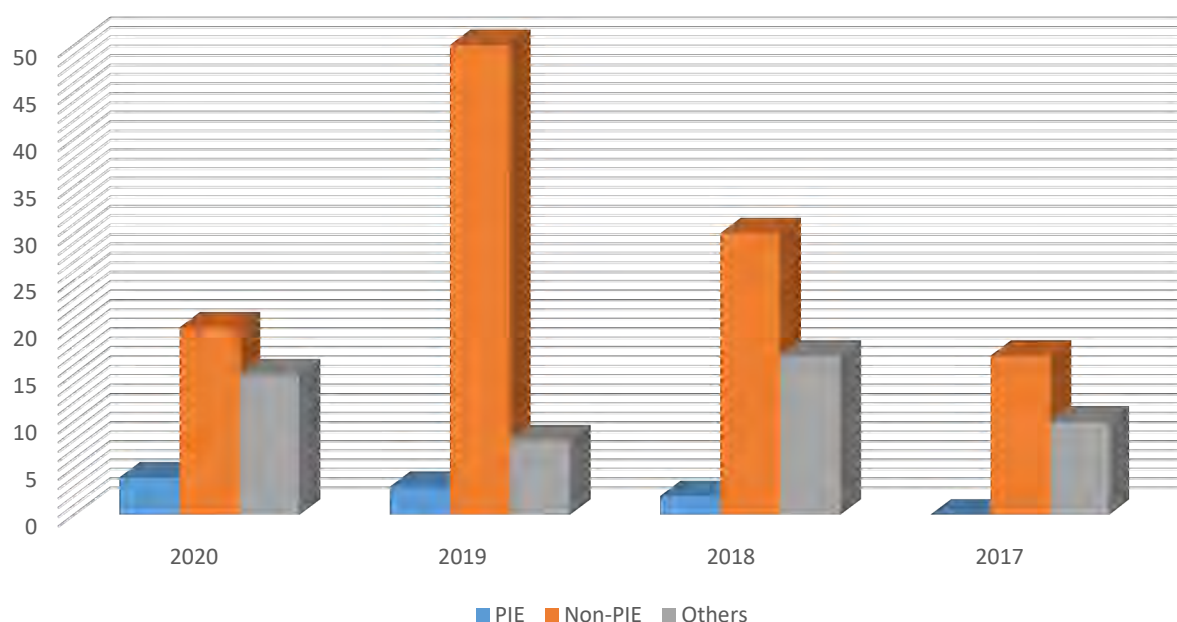
Belgium: The COVID-19 pandemic severely disrupted the normal functioning of the BAOC. For this reason, the figures for 2020 may give a wrong impression of the measures and sanctions imposed.

Cyprus: During 2020 due to corona virus restrictions unfortunately the two Enforcement procedures enacted in 2019 were paused and will proceed in 2021. So since the enforcement proceeding has not yet finished the Disciplinary Committee did not decide the administrative measures and sanctions to be imposed.

A. Statistical Representation of Administrative Measures and Sanctions in 2020 compared to 2019 - 2017

A.1 Withdrawal of approval (Art. 30 (3) of EU-AD)

2020	2019	2018	2017
PIE 4	PIE 3	PIE 2	PIE 0
Non-PIE 20	Non-PIE 50 ²	Non-PIE 30 ³	Non-PIE 17
Others 15	Others 8	Others 4	Others 10



Comments (regarding year 2020):

Hungary: "Number (PIE)" represents the number of administrative measures and sanctions imposed by the Auditors' Public Oversight Authority in the case of quality assurance. "Number (non-PIE)" represents the number of administrative measures and sanctions imposed by the delegated authority in the case of quality assurance. "Number (others)" represents the number of administrative measures and sanctions imposed by the delegated authority in the case of disciplinary proceedings.

All of the 3 "PIE" cases were withdrawals of special qualifications. All of the 6 "non-PIE" cases were restraint orders from exercising the profession of carrying out statutory audits. We indicated this data in A.4 section as well. 2 "Other" cases were suspensions of the license for carrying out statutory audits required by law for a specific period of time. We indicated this data in A.4 section as well. 9 "Other" cases were expulsions from the Chamber of Hungarian Auditors.

Ireland: The delegated authority stated (1) This figure is an overall total of the measures and sanctions referred to in this section and includes Interim Orders which are accounted for in question A6. This includes sanctions against firms. 1 case in 2020 had a review of an interim order in place, which was continued. (2) The sanction included in the case included in "Others" category was exclusion from membership following a

² Including Section B "other" sanctions: Exclusion Ireland 6

³ Including section B "other" sanctions: withdrawal of approval - 2 sanctions from Sweden and one removal of membership from UK.

direction from IAASA (following on from a Section 934) investigation one affiliate had affiliate status temporarily suspended with the effect that Responsible Individual status was also lost.

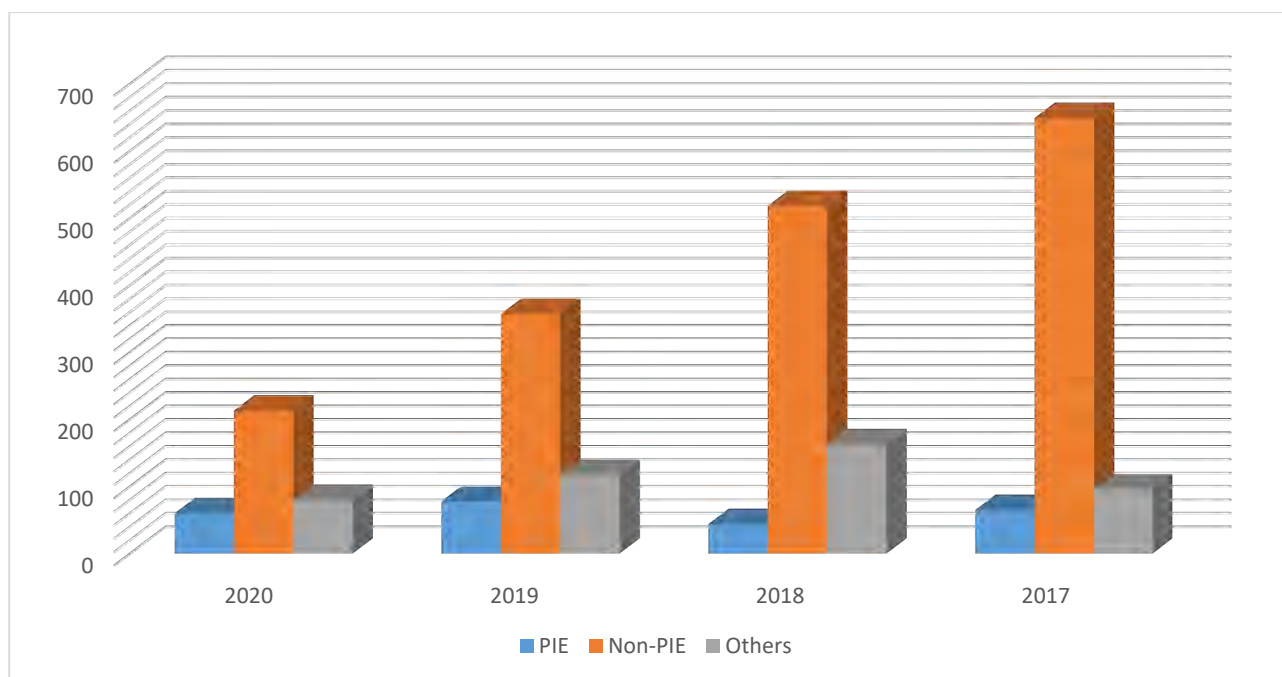
Italy: The Ministry of Economy and Finance issued 1 decree withdrawing from the auditors' register n. 1 statutory auditor (natural person) due to deficiencies of good repute.

Slovenia: The administrative measure is not final due to a lawsuit filed with the administrative court.

A.2 Notice (edited as explained in the footnotes)

Notice requiring the natural or legal person responsible for the breach to cease the conduct and to abstain from any repetition of that conduct Art. 30 a (1 a) EU-AD

2020	2019	2018 ⁴	2017
PIE 60⁵	PIE 78⁶	PIE 44⁷	PIE 65⁸
Non-PIE 213⁹	Non-PIE 357¹⁰	Non-PIE 518¹¹	Non-PIE 649¹²
Others 80	Others 118¹³	Others 163¹⁴	Others 96¹⁵



⁴ Statistics regarding year 2018 have been corrected for this report.

⁵ Including section B "other" sanctions: Reprimand Belgium 2. Warning Sweden 2.

⁶ Including section B "other" sanctions: Public reprimand Norway 2. Warning to the auditor Sweden 2. Warning to the audit firm Lithuania 1.

⁷ Including section B "other" sanctions Reprimand: Sweden 1. Warning: Sweden 3, Lithuania 2. Public reprimand Norway 3. Call to order Belgium 4.

⁸ Including section B "other" sanctions: Warning: Cyprus 4, Finland 1, Sweden 2. Call to order: Belgium 7. Reprimand: Czech 4, Germany 2, Sweden 1. Public reprimand: Norway 3.

⁹ Including section B "other" sanctions: Severe reprimand: Ireland 8. Reprimand: Ireland 3. Warning: Lithuania 1, Sweden 23. Admonition: Sweden 8.

¹⁰ Including section B "other" sanctions: Reprimand: Denmark 22, Ireland 6. Admonition: Sweden 7. Warning: Sweden 24, Lithuania 3. Public reprimand: Norway 14.

¹¹ Including section B "other" sanctions: Reprimand: Czech 14, Sweden 4, Ireland 42, United Kingdom 19. Warning Sweden 28, Slovenia 2, Lithuania 4. Public reprimand: Czech 1 and Norway 13. Caution: Norway 8. Severe reprimand: Ireland 7. Call to order: Belgium 22.

¹² Including section B "other" sanctions: Warning: Finland 4, Latvia 2, Sweden 20, Romania 295. Call to order: Belgium 14. Reprimand: Czech 1, Estonia 1, Finland 2, Germany 15, Ireland 10, Sweden 11. Severe Reprimand: United Kingdom 4. Public Reprimand: Czech 10, Norway 7. Caution: Norway 14.

¹³ Including section B "other" sanctions: Warning: Latvia 4.

¹⁴ Including section B "other" sanctions: Warning: Denmark 11. Reprimand: Czech 1, Denmark 17, United Kingdom 1. Severe reprimand: Ireland 2.

¹⁵ Including section B "other" sanctions: Warning: Finland 10. Call to order: Belgium 5. Reprimand: Finland 2, Ireland 9. Severe reprimand: United Kingdom 1.

Comments (regarding year 2020):

Croatia: Number (PIE) - 3 audit companies, 4 statutory auditors. Number (non-PIE) - 3 audit companies, 6 statutory auditors.

Denmark: 20 non-PIE auditors has been given a reprimand in 2020.

Germany: 8 of the PIE decisions and 2 of the non-PIE decisions were appealed and not legally binding in 2020.

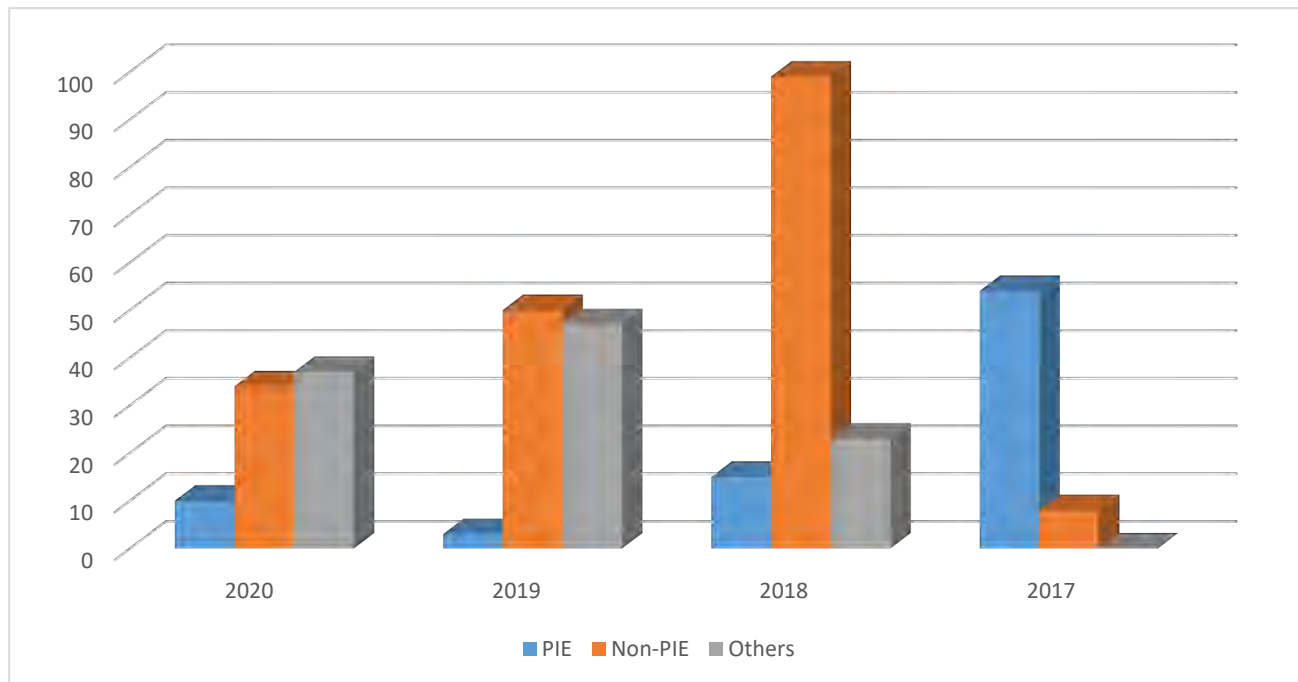
Poland: 18 (4- audit firm; 14- statutory auditor).

Hungary: All of the 4 "PIE" cases were warnings to terminate an existing infringement. All of the 47 "non-PIE" cases were warnings to terminate an existing infringement. The "Other" cases were written reprimands.

A.3 Public statement

A public statement which indicates the person responsible and the nature of the breach, published on the website of the competent authority (*Art. 30 a (1 b) EU-AD*)

2020	2019	2018	2017
PIE 10	PIE 3	PIE 15	PIE 54
Non-PIE 34	Non-PIE 50	Non-PIE 99	Non-PIE 8
Others 37	Others 47	Others 23	Others 0



Comments (regarding year 2020):

Croatia: Number (PIE) - 2 audit companies, 1 statutory auditor; Number (non-PIE) - 2 audit companies, 1 statutory auditor.

Czech: Most of the final decisions have been published in the Register of Auditors (not as a special sanction).

Ireland: Re "PIE" category, publication was by IAASA.

Italy: The public statements for non-PIEs are: 1 on legal persons (audit firm) and 1 on natural person (statutory auditor).

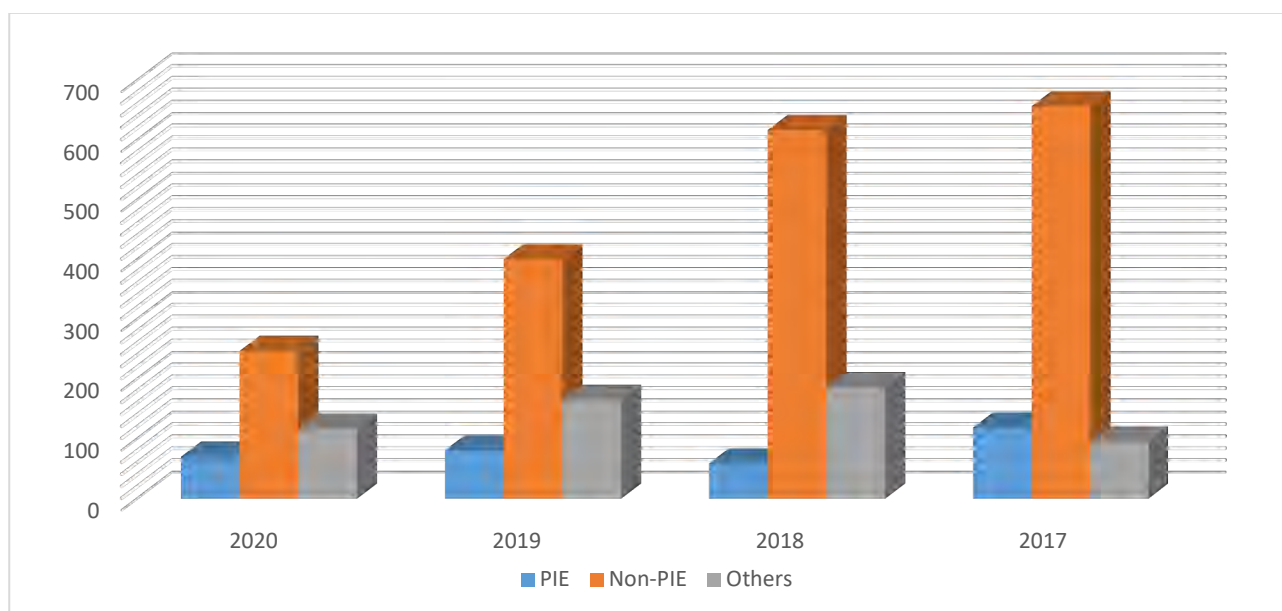
Poland: 6 (5- audit firm; 1- individual- member of Management Board of audit firm)

Slovakia: Public statements published on the website of the national competent authority (Auditing Oversight Authority) were imposed by the delegated authority (Slovak Chamber of Auditors) due to: 1) failure to fulfil the requirements of continuing professional education (16 cases) and 2) not following up the recommendations of quality assurance reviews (2 cases).

A.2-3 Notice and public statement combined (edits in footnotes A.2 apply)

At grass root level it is difficult to differentiate sanction categories “notice” and “public statement” from each other just by the title, without exact criteria for application. Thus it is more useful to examine those sanctions combined, as follows.

2020	2019	2018 ¹⁶	2017
PIE 70	PIE 81	PIE 59	PIE 119
Non-PIE 247	Non-PIE 401	Non-PIE 617	Non-PIE 657
Others 117	Others 165	Others 186	Others 96

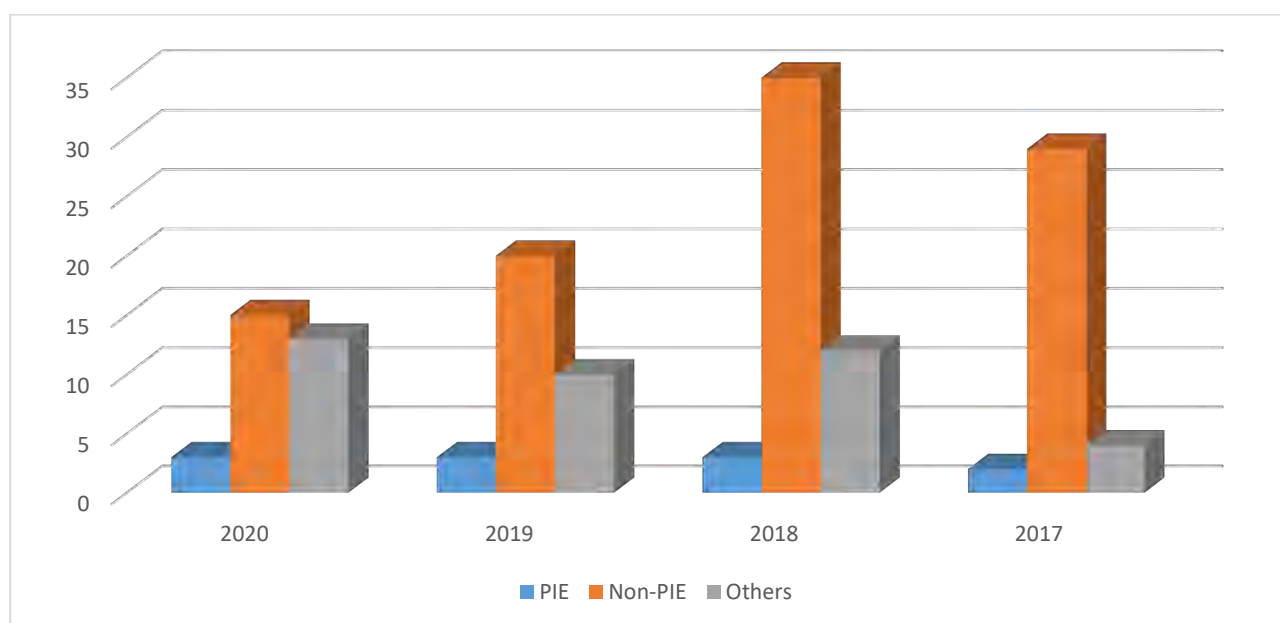


¹⁶ Statistics regarding year 2018 have been corrected for this report.

A.4 Temporary prohibition

A temporary prohibition, of up to 3 years duration, banning the statutory auditor, the audit firm or the key audit partner from carrying out statutory audits and/or signing audit reports (Art. 30 a (1 c) EU-AD)

2020	2019	2018	2017
PIE 3	PIE 3	PIE 3	PIE 2
Non-PIE 15	Non-PIE 20	Non-PIE 35 ¹⁷	Non-PIE 29
Others 13	Others 10	Others 12	Others 4



Comments (regarding year 2020):

Bulgaria: Out of the 4 temporary prohibitions imposed, two of them have not yet been confirmed by the court whereas the other two are currently court proceedings.

Germany: The 2 non-PIE decisions were appealed and not legally binding in 2020.

Hungary: All of the 6 "non-PIE" cases were restraint orders from exercising the profession of carrying out statutory audits. We indicated this data in section A1. as well. Both "Other" cases were suspensions of the license for carrying out statutory audits required by law for a specific period of time. We indicated this data in section A1. as well.

Malta: The one suspension was lifted before the period of appeal expired. The same (*sanction*) also included in A3 non-PIE.

Netherlands: The delegated authority (the 'Accountantskamer', literally 'auditors chamber', a separate Chamber of a district Court, or the Disciplinary Court for Auditors) imposed 9 temporary prohibitions for the following durations: 0-3 months: 7; Up to 2 years: 1; Up to 3 years: 1.¹⁸

Romania: The sanction is not final because it has not gone through all the procedural stages.

Slovenia: The administrative measure is not final due to a lawsuit filed with the administrative court.

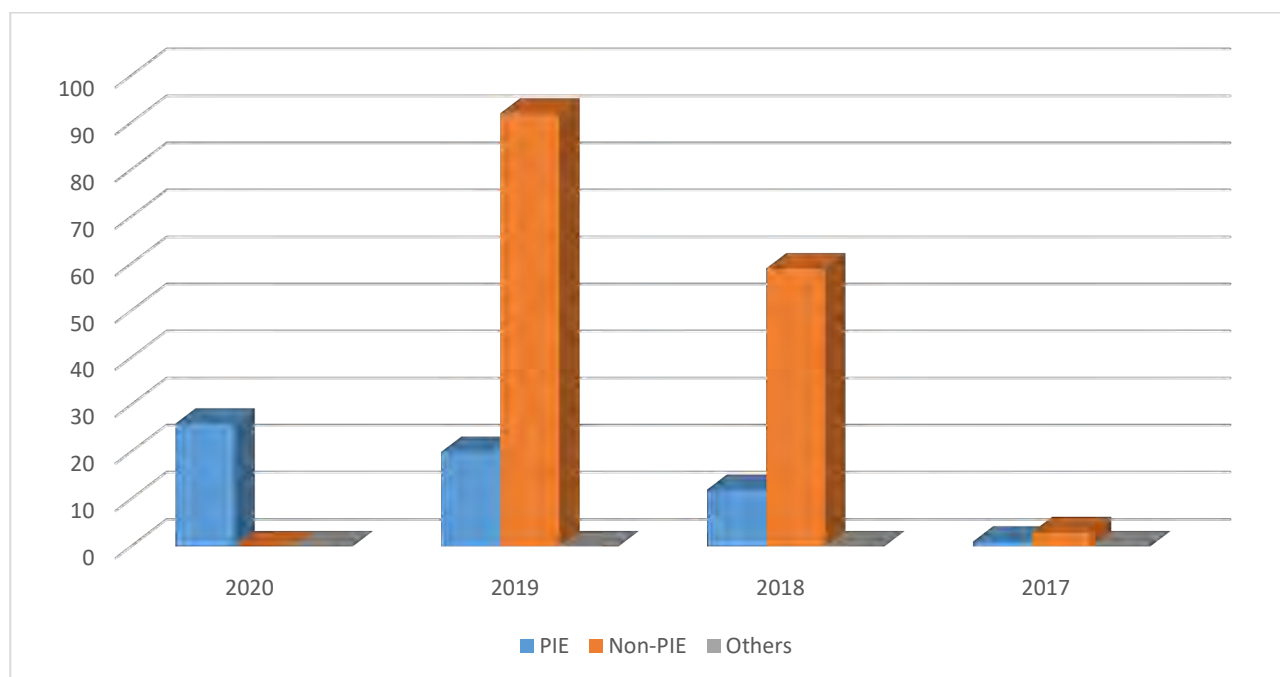
¹⁷ Including section 8 "other" sanction Prohibition from performing audits: Spain 2

¹⁸ These are included in the statistics above.

A.5 Declaration that audit does not meet requirements

A declaration that the audit report does not meet the requirements of Art. 28 of EU-AD, or where applicable, Art. 10 of EU-AR (Art. 30 a (1 d) EU-AD)

2020	2019	2018	2017
PIE 26 ¹⁹	PIE 20	PIE 12	PIE 1
Non-PIE 0	Non-PIE 92 ²⁰	Non-PIE 59	Non-PIE 3
Others 0	Others 0	Others 0	Others 0



Comments (regarding year 2020):

Hungary: In 1 "PIE" case was the sanction to withdraw the audit report.

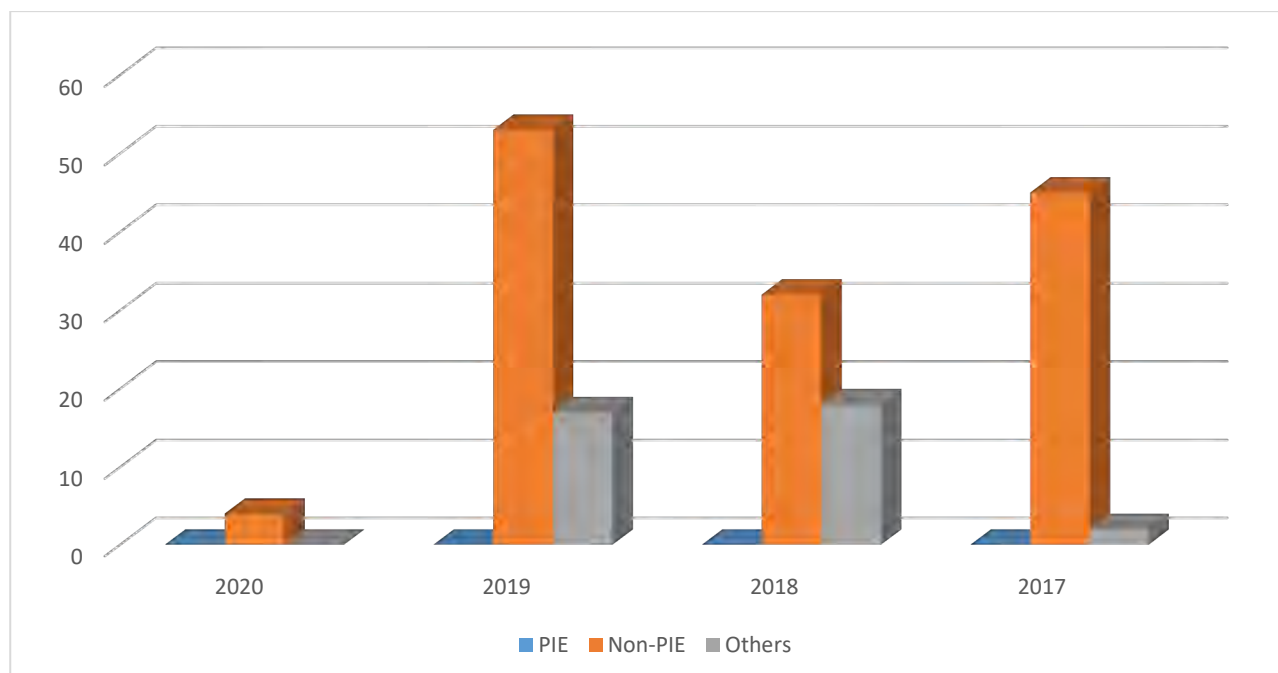
¹⁹ Romanian authority imposed 21 of these sanctions.

²⁰ Hungarian NCA imposed all these 92 sanctions. This data comprised all quality controls that ended with a "not passed" result, because the audit reports didn't meet the Hungarian and EU audit requirements.

A.6 Temporary prohibition sanctions

A temporary prohibition, for a certain duration, banning a member of an audit firm or a member of an administrative or management body of a PIE-entity from exercising functions in audit firms or public-interest entities (Art. 30 a (1 e) EU-AD)

2020	2019	2018	2017
PIE 0	PIE 0	PIE 0	PIE 0
Non-PIE 4	Non-PIE 53 ²¹	Non-PIE 32	Non-PIE 45
Others 0	Others 17 ²²	Others 18	Others 2



Comments (regarding year 2020):

Malta: The reported 2 sanctions also included in A3 and A4 non-PIE.

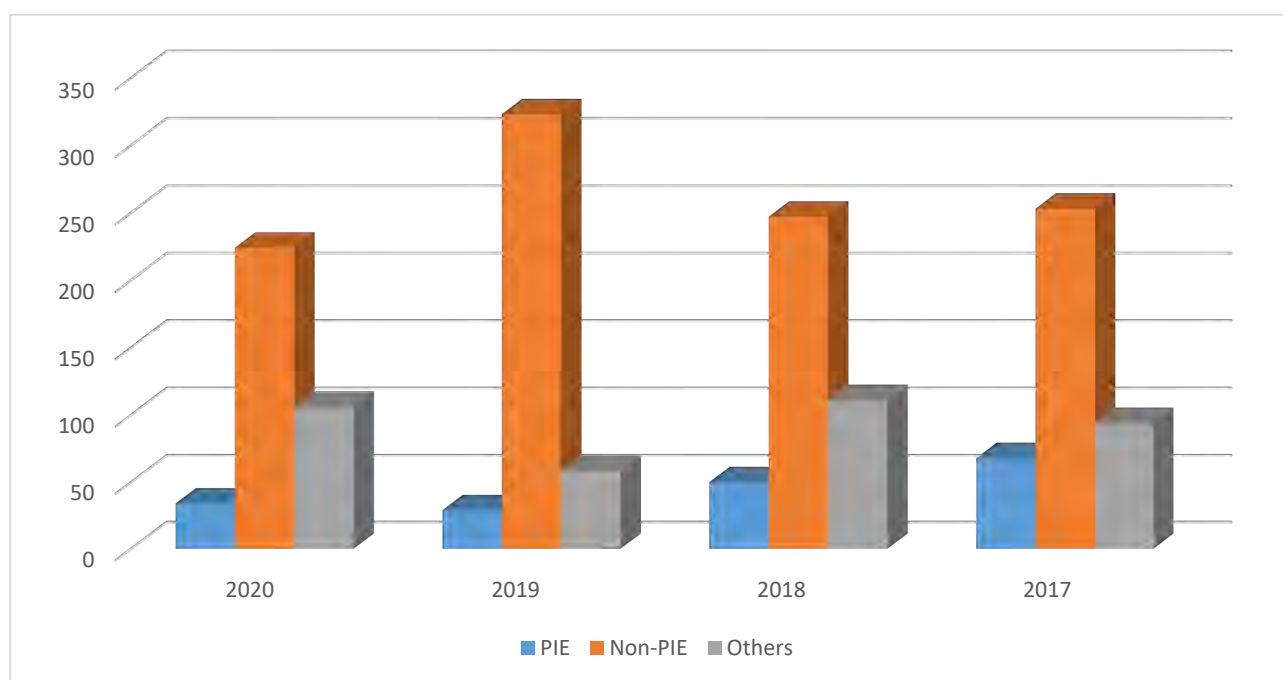
²¹ All 53 sanctions were imposed in Ireland.

²² All 17 sanction were imposed in Ireland.

A.7 Pecuniary sanctions

The imposition of administrative pecuniary sanctions on natural and legal persons (Art. 30 a (1 f) EU-AD)

2020	2019	2018	2017
PIE 34 ²³	PIE 29	PIE 50	PIE 68
Non-PIE 224 ²⁴	Non-PIE 323	Non-PIE 247 ²⁵	Non-PIE 253
Others 106 ²⁶	Others 59	Others 111	Others 94



Comments (regarding year 2020):

Austria: The regarding administrative penalties were imposed due to an infringement of provisions of the Austrian Audit Oversight Act implementing the obligation of continuing education according to Art 13 EU-AD and the obligation of registration according to Art 15 to 19 EU-AD.

Bulgaria: Six administrative pecuniary sanctions have been imposed but they have not entered into legal force. They have been appealed. Twenty three arrangements have been concluded to terminate the administrative proceedings. The arrangements stipulate that the infringer pays 70 percent of the minimum amount envisaged for the particular administrative violation.

Denmark: The pecuniary sanctions address 49 natural persons and 4 legal persons.

Hungary: In the case of section A7. our data comprise the imposed fines.

Germany: 2 of the PIE decisions and 2 of the non-PIE decisions were appealed and not legally binding in 2020.

²³ Of all 40 PIE pecuniary sanctions Germany imposed 10 and Portugal 15.

²⁴ Of all 223 non-PIE pecuniary sanctions Austria imposed 34, Denmark 53 and Ireland 36.

²⁵ Including one section B "other" sanction: Fine together with referral to an additional professional examination, Estonia 1.

²⁶ Of all 106 pecuniary sanctions included in the others section Hungary imposed 77 and Spain 21.

Italy: The pecuniary sanctions for PIEs are 5, 3 of them completed in 2020 and formally adopted at the beginning of 2021. The pecuniary sanctions for non-PIEs are 3.

Poland: The 53 pecuniary sanctions address 12 audit firms and 41 statutory auditors.

Portugal: For 13 PIE it was applied administrative measures and for 2 PIE it was applied a pecuniary sanction of 1 million Euros and 20 thousand Euros (fully suspended), respectively.

Slovakia: Three sanctions were imposed by the delegated authority (Slovak Chamber of Auditors): 1) obstruction of the performance of an inspection, failure to submit the required audit files (2 non-PIE cases), 2) failure to pay membership fees (1 other case).

B. Other sanctions in 2020

Any other administrative measures or sanctions which don't derive from EU-AD or EU-AR²⁷

Belgium: Call to order: PIE 1; non-PIE 6; others 13.

Bulgaria: Administrative measures have been imposed on auditors by issuing mandatory prescriptions to correct infringements.

Croatia: Ordering to eliminate an illegality and/or irregularity. (Not used in 2020.)

Czech: In 6 cases auditor was declared to be guilty but no sanction has been levied.

Hungary: Mandatory participation in advanced training: PIE 1; non-PIE 34.

Ireland: Exclusion from membership: PIE 1.

Italy: The Ministry of Economy and Finance in 2020 suspended from the auditors' public register 5.328 statutory auditors (natural persons) due to negligence for payments of annual registration fees.

Lithuania: Assignment to auditor to additionally develop his professional qualifications: non-PIE 3.
Assignment to audit firm to eliminate identified deficiencies: PIE 1; non-PIE 4.

Luxembourg: Close follow up: non-PIE 8. New control will take place within 18 months.

Malta: Monitoring orders: PIE 1; non-PIE 2. Quality Assurance External Cold File Review: PIE 1; non-PIE 4.
External Audit Compliance review: PIE 1.

Romania: Suspension: other 1. This means suspension from professional activity for a period of 1 year, banning the financial auditor to perform audit activities, other than the statutory audit.

Spain: Prohibition to carry out audits of the audited entity in relation to which the infringement has been committed for a period of 3 years starting when the sanction is final in administrative proceedings: PIE 2; non-PIE 22.

²⁷ Note to the reader: As mentioned above in the footnotes on section A.2, the following statistics have been removed from the section B (Other sanctions) of the report into section A.2 for the reason that the sanctions fall into the category of "Notice" in this report (2020) and in the previous report (2019). Belgium: Reprimand PIE 2. Warning: non-PIE 1. Ireland: Severe reprimand non-PIE 8. Reprimand, non-PIE 3. Lithuania: Warning to the audit firm and assignment to eliminate identified deficiencies, non-PIE 1. Sweden: Warning PIE 2; non-PIE 23. Admonition, non-PIE 8.

C. Enforcement staff of the NCAs

C.1 Explain, what is the educational background and practical experience (work history) of the enforcement staff in your authority? Kindly distinguish senior and junior staff members and different levels and tasks. Exclude inspection and other staff who do not focus on enforcement/investigations only.

C.2. Explain, what training does your authority provide for newly recruited enforcement staff members?

C.3 Explain, if there is a need for coordinated training for enforcement staff at EU level from your perspective?

C.5 Is there a need for exploring secondment opportunities from your perspective?

Executive summary: Most common background of the enforcement staff is either legal education or education in accountancy/audit. Enforcement staff mostly consist of experts in both fields. Training on the job and working with senior staff members are usual ways to train the newly recruited staff members. Some NCAs offer training sessions and external trainings on audit related topics. Most respondents find useful to have specific training, workshops and seminars at EU level. The argument is that this would facilitate better implementation of the relevant EU law. About half of the respondents find a need for exploring secondment opportunities.

Appendix: Copy of the original CEAOB Enforcement Questionnaire 2021



ENFORCEMENT QUESTIONNAIRE ON SANCTIONING STATISTICS REGARDING YEAR 2020

This questionnaire is addressed to EU Competent Authorities in Auditor Oversight, based on Article 23 of the Regulation 537/2014 and Directive 2006/43/EC, Article 30f (1).

Legal ground: This questionnaire is based on Member States duty to cooperate in line with Article 33 of Directive 2006/43/EC and CEAOB's mission to facilitate the exchange of information, expertise and best practices in line with Article 30(7) and 30(11) of Regulation. The questionnaire addresses investigations and sanctioning by competent authorities or delegated authorities in the calendar year 2020. The responses of the questionnaire will be used for public reporting purposes in compliance with the CEAOB's work plan 2021 and the CEAOB Enforcement sub-group's work plan 2021.

Statistics: Please give statistics which reflect the decisions based on legislation in your jurisdiction in line with the ARD. The reported statistics should be decisions taken by your national competent authority (NCA), and (if applicable, combined with) the decisions by the delegated body/authority. The questions and requests for statistics refer only to calendar year 2020.

The questionnaire is addressed to collect information primarily on the oversight of statutory audits of annual accounts and consolidated accounts conducted by auditors and audit firms. Kindly distinguish PIE and non-PIE related engagements and related information in your responses.

As for investigation and sanctioning of other engagements, other activities and non-audit services of auditors and audit firms, please use the section "Others" in your response (e.g. sanctions imposed following any negligence for payment of statutory audit fees, failure to provide requested information for oversight purposes, breach of duty of cooperation, violation of educational requirements, failure in non-audit reports etc.).

Terms: The terms used in this questionnaire reflect the terms and definitions used in EU Audit Directive (2006/43/EC) of May 2006 and the Regulation 537/2014. This questionnaire covers PIE and non-PIE auditors and audit firms respectively. "**EU-AD**" refers to Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, "**EU-AR**" means Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities, and "**NCA**" covers National competent authority under the meaning of Art. 2(10) EU-AD.

Responses: Please provide your responses **by 31 March 2021 at the latest**.

Inquiries: If you have any inquiries about answering the questions, please contact pasi.horsmanheimo@prh.fi.

General information

Jurisdiction:

Name of the
competent au-
thority in the
original language
and in English
(with abbrevia-
tions in use):

A. Statistics 2020 - Administrative measures and sanctions

Please fill in the administrative measures and sanctions which your national competent authority or (if applicable) a delegated authority or body has imposed in the course of an enforcement/sanctioning process and in line with the ARD (based on delegation of tasks, see Art. 24 of the EU-AR and Article 32(4) of the EU-AD). Note that statistics of decisions where it was concluded that sanctioning isn't necessary when the case was closed are not requested in your reporting. In the instance of a case of multiple sanctions, where an auditor can be imposed a fine and a reprimand by the same decision in the same case, both sanctions should be filled in respectively. An administrative measure or a sanction should only be reported once in the relevant numbered section. If there are other parties involved and have been sanctioned in the case (such as former auditors, experts), please distinguish the reporting of the other administrative measures or sanctions in the comments field.

A 1. Withdrawal of approval (Art. 30 (3) of EU-AD)

Note: Report in this section all administrative measures and sanctions which have the same/similar permanent impact as a withdrawal of approval (such as withdrawal of special qualifications as a statutory auditor, restriction, exclusion from profession etc.) which prevents a person or a firm from performing statutory audits and other services as an auditor. Exclude deregistrations which are not the result of any sanction.

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question "A 1. Withdrawal of approval (Art. 30 (3) of EU-AD)
Note: Report in this section all administrative measures and sanctions which have the same/similar permanent impact as a withdrawal of approval (such as withdrawal of special qualifications as a statutory auditor, restriction, exclusion from profession etc.) which prevents a person or a firm from performing statutory audits and other services as an auditor. Exclude deregistrations which are not the result of any sanction. How many administrative measures and sanctions did the national competent authority and/or the delegated authority

impose in total in 2020?\":

Please note! The sum of the fields has to be less than 0"

data-validation-mode="0" data-validation-

name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

A 2. Notice requiring the natural or legal person responsible for the breach to cease the conduct and to abstain from any repetition of that conduct Art. 30 a (1 a) EU-AD

Note: Report in this section all administrative measures and sanctions, which are based on Art. 30 a (1.a) EU-AD regardless of the national title of the administrative measure or sanction and regardless of possible minor national add-ons, such as "reprimand", "severe reprimand", "public reprimand", "warning", "admonition", "call to order", "caution" etc. as long as they match with Art. 30 a (1 a) EU-AD.

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question \"A 2. Notice requiring the natural or legal person responsible for the breach to cease the conduct and to abstain from any repetition of that conduct Art. 30 a (1 a) EU-AD Note: Report in this section all administrative measures and sanctions, which are based on Art. 30 a (1.a) EU-AD regardless of the national title of the administrative measure or sanction and regardless of possible

minor national add-ons, such as "reprimand", "severe reprimand", "public reprimand", "warning", "admonition", "call to order", "caution" etc. as long as they match with Art. 30 a (1 a) EU-AD. How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?": Please note! The sum of the fields has to be less than 0" data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

A 3. A public statement which indicates the person responsible and the nature of the breach, published on the website of the competent authority (Art. 30 a (1 b) EU-AD)

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question "A 3. A public statement which indicates the person responsible and the nature of the breach, published on the website of the competent authority (Art. 30 a (1 b) EU-AD) How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?": Please note! The sum of the fields has to be less than 0" data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

A 4. A temporary prohibition, of up to 3 years' duration, banning the statutory auditor, the audit firm or the key audit partner from carrying out statutory audits and/or signing audit reports (Art. 30 a (1 c) EU-AD)

Note: Report in this section all administrative measures and sanctions, which are based on Art. 30 a (1 c) EU-AD regardless of the national title of the administrative measure or sanction and regardless of possible minor national add-ons, such as "suspension", "restriction", "exclusion" as long as they are limited in time and match the requirements of Art. 30 a (1 c) EU-AD.

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question \"A 4. A temporary prohibition, of up to 3 years' duration, banning the statutory auditor, the audit firm or the key audit partner from carrying out statutory audits and/or signing audit reports (Art. 30 a (1 c) EU-AD) Note: Report in this section all administrative measures and sanctions, which are based on Art. 30 a (1 c) EU-AD regardless of the national title of the administrative measure or sanction and regardless of possible minor national add-ons, such as "suspension", "restriction", "exclusion" as long as they are limited in time and match the requirements of Art. 30 a (1 c) EU-AD. How many administrative measures and sanctions did the national

competent authority and/or the delegated authority impose in total in 2020?\":

Please note! The sum of the fields has to be less than 0"

data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

A 5. A declaration that the audit report does not meet the requirements of Art. 28 of EU-AD, or where applicable, Art. 10 of EU-AR (Art. 30 a (1 d) EU-AD)

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question \"A 5. A declaration that the audit report does not meet the requirements of Art. 28 of EU-AD, or where applicable, Art. 10 of EU-AR (Art. 30 a (1 d) EU-AD)How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?\":

Please note! The sum of the fields has to be less than 0"

data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

A 6. A temporary prohibition, for a certain duration, banning a member of an audit firm or a member of an administrative or management body of a PIE-entity from exercising functions in audit firms or public-interest entities (Art. 30 a (1 e) EU-AD)

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question \"A 6. A temporary prohibition, for a certain duration, banning a member of an audit firm or a member of an administrative or management body of a PIE-entity from exercising functions in audit firms or public-interest entities (Art. 30 a (1 e) EU-AD)How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?\":
Please note! The sum of the fields has to be less than 0"
data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

A 7. The imposition of administrative pecuniary sanctions on natural and legal persons (Art. 30 a (1 f) EU-AD)

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question \"A 7. The imposition of administrative pecuniary sanctions on natural and legal persons (Art. 30 a (1 f) EU-AD)How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?\":

Please note! The sum of the fields has to be less than 0"
data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

B. Other administrative measures and sanctions (which are not covered by the EU-AR or EU-AD).

Kindly provide details and any relevant statistics

B 1.

Sanction

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How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question \"How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?\":
Please note! The sum of the fields has to be less than 0"
data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

B 2.

Sanction

--

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question \"How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?\":
Please note! The sum of the fields has to be less than 0"
data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

B 3.

Sanction

--

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question \"How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?\":
Please note! The sum of the fields has to be less than 0"
data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

B 4.

Sanction

--

How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?

Question \"How many administrative measures and sanctions did the national competent authority and/or the delegated authority impose in total in 2020?\":

Please note! The sum of the fields has to be less than 0"

data-validation-mode="0" data-validation-name="numericOptionsSumLessThan">

Number (PIE):

2020

Number (non-PIE):

2020

Others:

2020

Notes and comments. National add-ons etc.

C. Additional questions: Exploring training and information sharing needs for enforcers

C.1 Explain, what is the educational background and practical experience (work history) of the enforcement staff in your authority? Kindly distinguish senior and junior staff members and different levels and tasks. Exclude inspection and other staff who do not focus on enforcement/investigations only.

C.2. Explain, what training does your authority provide for newly recruited enforcement staff members?

C.3 Explain, if there is a need for coordinated training for enforcement staff at EU level from your perspective?

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C.4 Explain, what means should be used from your perspective in order to increase interaction among CEA OB members, e.g. by sharing experiences resulting from enforcement decisions?

C.5 Is there a need for exploring secondment opportunities from your perspective?

- ☐ Yes
- ☐ No

D. Confirmation and consent clause

The respondent recognises that the responses given are used for public reporting by the CEA OB. Individual responses can be underlined in the public report if there is general interest in the information, e.g. in a jurisdiction where are exceptional details in the statistics.

The respondent confirms that the instructions on the first page were followed in responding to this questionnaire. Possible deviations are explained in the comment fields.

The responses were filled by

name and contact information:

--

date:

dd.mm.yyyy

Further information can be given by

contact informa-
tion: