

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 repealing Commission Decision 2005/909/EC (Text with EEA relevance)

TITLE I

SUBJECT MATTER, SCOPE AND DEFINITIONS

- Article 1 Subject matter
- Article 2 Scope
- Article 3 Definitions

TITLE II

CONDITIONS FOR CARRYING OUT STATUTORY  
AUDIT OF PUBLIC INTEREST ENTITIES

- Article 4 Audit fees
- Article 5 Prohibition of the provision of non-audit services
- Article 6 Preparation for the statutory audit and assessment of threats to independence
- Article 7 Irregularities
- Article 8 Engagement quality control review
- Article 9 International auditing standards
- Article 10 Audit report
- Article 11 Additional report to the audit committee
- Article 12 Report to supervisors of public-interest entities
- Article 13 Transparency report
- Article 14 Information for competent authorities
- Article 15 Record keeping

TITLE III

THE APPOINTMENT OF STATUTORY AUDITORS  
OR AUDIT FIRMS BY PUBLIC-INTEREST ENTITIES

- Article 16 Appointment of statutory auditors or audit firms
- Article 17 Duration of the audit engagement
- Article 18 Hand-over file
- Article 19 Dismissal and resignation of the statutory auditors or the audit firms

## TITLE IV

## SURVEILLANCE OF THE ACTIVITIES OF STATUTORY AUDITORS AND AUDIT FIRMS CARRYING OUT STATUTORY AUDIT OF PUBLIC-INTEREST ENTITIES

## CHAPTER I

## Competent authorities

- Article 20 Designation of competent authorities
- Article 21 Conditions of independence
- Article 22 Professional secrecy in relation to competent authorities
- Article 23 Powers of competent authorities
- Article 24 Delegation of tasks
- Article 25 Cooperation with other competent authorities at national level

## CHAPTER II

## Quality assurance, market monitoring, and transparency of competent authorities

- Article 26 Quality assurance
- Article 27 Monitoring market quality and competition
- Article 28 Transparency of competent authority

## CHAPTER III

## Cooperation between competent authorities and relations with the european supervisory authorities

- Article 29 Obligation to cooperate
- Article 30 Establishment of the CEAOB
- Article 31 Cooperation with regard to quality assurance reviews, investigations and on-site inspections
- Article 32 Colleges of competent authorities
- Article 33 Delegation of tasks
- Article 34 Confidentiality and professional secrecy in relation to cooperation among competent authorities
- Article 35 Protection of personal data

## CHAPTER IV

## Cooperation with third-country authorities and with international organisations and bodies

- Article 36 Agreement on exchange of information
- Article 37 Disclosure of information received from third countries
- Article 38 Disclosure of information transferred to third countries
- Article 39 Exercise of the delegation
- Article 40 Review and reports
- Article 41 Transitional provisions
- Article 42 National provisions
- Article 43 Repeal of Commission Decision 2005/909/EC
- Article 44 Entry into force
- Signature

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**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) No 537/2014 of the European Parliament and of the Council. (See end of Document for details)

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- (1) [OJ C 191, 29.6.2012, p. 61.](#)
- (2) Position of the European Parliament of 3 April 2014 (not yet published in the Official Journal) and decision of the Council of 14 April 2014.
- (3) Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions ([OJ L 372, 31.12.1986, p. 1.](#))
- (4) Council Directive 91/674/EEC of 19 December 1991 on the annual accounts and consolidated accounts of insurance undertakings ([OJ L 374, 31.12.1991, p. 7.](#))
- (5) Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC ([OJ L 390, 31.12.2004, p. 38.](#))
- (6) Directive 2007/64/EC of the European Parliament and of the Council of 13 November 2007 on payment services in the internal market amending Directives 97/7/EC, 2002/65/EC, 2005/60/EC and 2006/48/EC and repealing Directive 97/5/EC ([OJ L 319, 5.12.2007, p. 1.](#))
- (7) Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) ([OJ L 302, 17.11.2009, p. 32.](#))
- (8) Directive 2009/110/EC of the European Parliament and of the Council of 16 September 2009 on the taking up, pursuit and prudential supervision of the business of electronic money institutions amending Directives 2005/60/EC and 2006/48/EC and repealing Directive 2000/46/EC ([OJ L 267, 10.10.2009, p. 7.](#))
- (9) Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 ([OJ L 174, 1.7.2011, p. 1.](#))
- (10) Directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004 on markets in financial instruments amending Council Directives 85/611/EEC and 93/6/EEC and Directive 2000/12/EC of the European Parliament and of the Council and repealing Council Directive 93/22/EEC ([OJ L 145, 30.4.2004, p. 1.](#))
- (11) Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC ([OJ L 182, 29.6.2013, p. 19.](#))
- (12) 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, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC ([OJ L 157, 9.6.2006, p. 87.](#))
- (13) Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data ([OJ L 281, 23.11.1995, p. 31.](#))
- (14) Regulation (EU) No 1092/2010 of the European Parliament and of the Council of 24 November 2010 on European Union macro-prudential oversight of the financial system and establishing a European Systemic Risk Board ([OJ L 331, 15.12.2010, p. 1.](#))
- (15) Directive 2005/60/EC of the European Parliament and of the Council of 26 October 2005 on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing ([OJ L 309, 25.11.2005, p. 15.](#))
- (16) [OJ L 120, 7.5.2008, p. 20.](#)
- (17) European Supervisory Authority established by Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC ([OJ L 331, 15.12.2010, p. 84.](#))
- (18) European Supervisory Authority established by Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC ([OJ L 331, 15.12.2010, p. 12.](#))

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- (19) European Supervisory Authority established by Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC ([OJ L 331, 15.12.2010, p. 48](#)).
- (20) Directive 2014/56/EU of the European Parliament and the Council of 16 April 2014 amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts (see page 196 of this Official Journal).
- (21) [OJ C 336, 6.11.2012, p. 4](#).
- (22) Commission Decision 2005/909/EC of 14 December 2005 setting up a group of experts to advise the Commission and to facilitate cooperation between public oversight systems for statutory auditors and audit firms ([OJ L 329, 16.12.2005, p. 38](#).)

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