Regulation on the Annex to the Audit Report for Deposit Guarantee Schemes
(Sicherungseinrichtungen-APV – SiEi-APV)

Full title
Regulation of the Financial Market Authority (FMA) on the Annex to the Audit Report for Deposit Guarantee Schemes (Sicherungseinrichtungen-APV – SiEi-APV)
Original Version: Federal Law Gazette II No. 344/2015

Preamble/Promulgation clause
On the basis of Article 31 para. 5 of the Deposit Guarantee Schemes and Investor Compensation Act – ESAEG, as published in Federal Law Gazette I No 117/2015, the following shall be ordered by means of a regulation:

Note for the following provision
Shall first apply to financial years which end after 30 December 2015 (cf. Article 3).

Text
Presentation of the audit procedure and the findings of the audit

Article 1. The findings of the audit pursuant to Article 31 para. 5 ESAEG are to be presented in an annex to the audit report about the annual financial statement.

Note for the following provision
Shall first apply to financial years which end after 30 December 2015 (cf. Article 3).

Presentation of findings

Article 2. The findings shall be presented in the annex, regardless of whether the shortcomings or violations of provisions have been remedied prior to the conclusion of the audit, in each instance with the specific legal reference in the specially marked fields.

Entry into force

Article 3. This regulation shall enter into force on the first day following its promulgation and shall apply for the first time for financial years that end after 30 December 2015.
**Note for the following provision**
Shall first apply to financial years which end after 30 December 2015 (cf. Article 3).

**Annex pursuant to Article 31 para. 5 ESAEG on the Audit Report (AzP)**

As the auditor of ………………………………………………………………………. (company name of the deposit guarantee scheme) ……………………………………………………………………….. I (we) hereby submit the following Annex to the Audit Report in relation to the financial year of the deposit guarantee scheme from xx.xx.xxxx until xx.xx.xxxx as well as the accompanying following Annex to the Audit Report about the annual financial statement for that financial year.

Signature:

(Date)
(Auditor)

Name, telephone number and e-mail address of the person responsible:

Duration of audit engagement (in person-days):

Brief summary of the overall situation of the protection scheme:

(A legal reference must always be entered in the case of findings)

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