



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)

Financing requirements for deposit guarantee schemes	
<i>Auditing activities conducted by the auditor:</i>	
<i>Findings from the audit by the auditor taking into consideration Chapter 3 of the Federal Act on Deposit Guarantee Schemes and Investor Compensation of Credit Institutions (ESAEG):</i>	
<i>Findings:</i>	Legal reference
1.1.	

CAUTION: This Annex has been translated purely for information purposes and the translated version of the form is neither intended nor valid for submission.

All English translation of the authentic German text is unofficial and serves merely information purposes. The official wording in German can be found in the Austrian Federal Law Gazette (Bundesgesetzblatt; BGBl.). All translations have been prepared with great care, but linguistic compromises had to be made. The reader should also bear in mind that some provisions of these laws will remain unclear without certain background knowledge of the Austrian legal and political system. Please note that these laws may be amended in the future and check occasionally for updates.