



## Regulation on Annex to the Audit Report

(Anlage zum Prüfungsbericht – AP-VO)

### Full title

Regulation of the Financial Market Authority (FMA) on the Annex to the Audit Report (AP-VO)

**Original version:** Federal Law Gazette II No 305/2005

### As amended by:

Federal Law Gazette II No. 269/2007

Federal Law Gazette II No. 310/2008

Federal Law Gazette II No. 336/2009

Federal Law Gazette II No. 183/2010

Federal Law Gazette II No. 298/2010

Federal Law Gazette II No. 344/2011

Federal Law Gazette II No. 239/2014

Federal Law Gazette II No. 343/2015

Federal Law Gazette II No. 95/2017

Federal Law Gazette II No. 196/2018

### Preamble / Promulgation Clause

Based on Article 63 para. 5 of the Banking Act (BWG; Bankwesengesetz) as published in Federal Law Gazette No. 532/1993, last amended by federal act in Federal Law Gazette I No. 59/2005, the following shall be determined by Regulation:

### Note for the following provision

Para. 1 shall first apply on financial years which end after 30 December 2014 (cf. Article 5 para. 11).

### Text

**Article 1.** The outcome of the audit pursuant to Article 63 paras. 4, 4a and 6 BWG shall be presented in an annex to the audit report on the annual financial statement or in an annex to the audit report pursuant to Article 63 para. 7 BWG in accordance with the format prescribed in the annex to this regulation, and its correctness shall be confirmed by means of the signature of the auditor. It shall be submitted in addition to the obligation for submission to the FMA pursuant to Article 44 para. 1 BWG in a standardised format by means of electronic data transmission to the Oesterreichische Nationalbank. The submission to the FMA shall take place on the basis of the FMA Incoming Platform Regulation (FMA-IPV).

### Note for the following provision

Shall first apply to financial years which end after 30 December 2014 (cf. Article 5 para. 11).

### Format

**Article 3.** (1) 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 citing the relevant legal reference in the specially marked fields. This shall also apply to the listing of significant details, provided that they can be attributed to a relevant legal provision.

(2) Where audit modules in the annex do not apply to a credit institution, a branch of a credit institution pursuant to Article 9 para. 1 BWG or a CRR-financial institution pursuant to Article 11 para. 1 BWG or Article 13 Abs. 1 BWG by virtue of exemptions from the legal provisions listed in the **Annex** or as a result of a lack of transactions, then this circumstance is to be reflected in the audit module in questions as being "not applicable" ("nicht anwendbar"), or there being "no transactions" ("keine Geschäftsfälle") or a comparable remark, and duly explained.



### Deadline for submission

**Article 4.** The Annex to the Audit Report of the Annual Financial Statement pursuant to Article 63 para. 5 BWG or the Annex to the Audit Report pursuant to Article 63 para. 7 BWG shall be submitted to the FMA and the Oesterreichische Nationalbank as the outcome of the audit pursuant to Article 63 para. 6 BWG within the deadlines stipulated in Article 44 paras. 1 and 4 BWG.

### Entry into force

**Article 5.** (1) This regulation shall enter into force on 29 September 2005 and shall apply for the first time for financial years that begin after 29 September 2005.

(2) In the event that the financial year also includes months prior to November 2007, then with regard to the months prior to November 2007 of Part I Item 9 of the **Annex** in the version of the Regulation published in Federal Law Gazette II No. 305/2005 shall continue to apply. In that case

1. Part I Item 9.1. in the version of the Regulation published in Federal Law Gazette II no. 305/2005 shall be answered together with Part I Item 9.1.,
2. Part I Item 9.2. in the version of the Regulation published in Federal Law Gazette II no. 305/2005 shall be answered together with Part I Item 9.2.,
3. Part I Item 9.3. in the version of the Regulation published in Federal Law Gazette II no. 305/2005 shall be answered together with Part I Item 9.3.,
4. Part I Item 9.4. in the version of the Regulation published in Federal Law Gazette II no. 305/2005 shall be answered together with Part I Item 9.4.,
5. Part I Item 9.5. in the version of the Regulation published in Federal Law Gazette II no. 305/2005 shall be answered together with Part I Item 9.5.,
6. Part I Item 9.6. in the version of the Regulation published in Federal Law Gazette II no. 305/2005 shall be answered together with Part I Item 9.6.,
7. Part I Item 9.7. in the version of the Regulation published in Federal Law Gazette II no. 305/2005 shall be answered together with Part I Item 9.7. and 8. Part I Item 9.8. in the version of the Regulation published in Federal Law Gazette II no. 305/2005 shall be answered together with Part I Item 9.8.

(3) Para. 2 shall not apply to branches of investment firms; If a financial year of a branch of an investment firm also includes months prior to November 2007, than an audit report for that financial year shall only be submitted for the months prior to November 2007. Article 2, Article 4 and the **Annex** shall apply in the version published in Federal Law Gazette II no. 305/2005.

(4) Article 2 and Article 4 last sentence shall be repealed on 31 October 2007.

(5) The **Annex** with the exception of Part I Item 9 of the Annex and Article 1 in the version of the Regulation as published in Federal Law Gazette II No. 269/2007 shall enter into force on 30 December 2007 and shall first apply to financial years ending after 30 December 2007. Part I Item 9 of the Annex and Article 5 in the version of the Regulation as published in Federal Law Gazette II No. 269/2007 shall enter into force on 1 November 2007 and shall first apply to financial years ending after 31 October 2007.

(6) The **Annex** in the version of the Regulation as published in Federal Law Gazette II No. 310/2008 shall enter into force on 30 December 2008 and shall first apply to financial years ending after 30 December 2008.

(7) The **Annex** in the version of the Regulation as published in Federal Law Gazette II No. 336/2009 shall enter into force on 30 December 2009 and shall first apply to financial years ending after 30 December 2009.

(8) Article 1 last sentence shall enter into force on 1 July 2010 and shall apply for the first time for financial years that end after 30 June 2010. The cover sheet of the **Annex** shall apply for the first time for financial years that end after 30 December 2010.

(9) Article 3 and the **Annex** in the version of the Regulation as published in Federal Law Gazette II No 298/2010 shall first apply to financial years that end after 30 December 2010.

(10) The **Annex** in the version of the Regulation as published in Federal Law Gazette II No 344/2011 shall first apply to financial years that end after 30 December 2011.

(11) Article 1 para. 1, Article 3 and the **Annex** in the version of the Regulation as published in Federal Law Gazette II No 239/2014 shall first apply to financial years that end after 30 December 2014.



(12) The **Annex** in the version of the Regulation as published in Federal Law Gazette II No 343/2015 shall first apply to financial years that end after 30 December 2015.

(13) The **Annex** in the version of the Regulation as published in Federal Law Gazette II No 95/2017 shall first apply to financial years that end after 30 December 2017.

(14) The **Annex** in the version of the Regulation as published in Federal Law Gazette II No 196/2018 shall first apply to financial years that end after 30 December 2018.

### **Repeal**

**Article 6.** The Regulation of the Federal Minister of Finance on the prudential report, published in Federal Law Gazette no. 119/1994, last amended by Federal Law Gazette II No. 410/2004, shall be repealed on 30 September 2005; it shall, however, continue to apply to financial years that end prior to 30 September 2005.