Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:

19 June 2012 [shall come into force on 27 June 2012];

29 October 2024 [shall come into force on 5 November 2024].

If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 537

Adopted 17 June 2009

**Regulations Regarding the Sample Forms of the Registration Application of a Third Country Auditor or a Third Country Commercial Company of Auditors and the Sample Form of an Opinion on the Conformity of a Third Country Auditor or a Third Country Commercial Company of Auditors to the Conditions for Registration, and the Procedures for the Preparation and Sending of an Opinion**

[*19 June 2012*]

*Issued pursuant to*

*Section 24.2, Paragraphs two and three of the Law on Audit Services*

[*29 October 2024*]

1. The Regulation prescribes the sample forms (Annexes 1, 1.1, 1.2, and 1.3) of the registration application of a third country auditor or a third country commercial company of auditors (hereinafter – the registration application) and the sample form of an opinion of the Ministry of Finance (Annex 2) on the conformity of a third country auditor or a third country commercial company of auditors to the conditions for registration in the Register of Third Country Auditors and Third Country Commercial Companies of Auditors (hereinafter – the opinion) laid down in the Law on Audit Services as well as the procedures for preparing and sending the opinion.

[*29 October 2024*]

2. The Ministry of Finance shall ensure the publication of sample forms of the registration application on the website of the Ministry of Finance in Latvian and English.

[*29 October 2024*]

2.1 A third country auditor or a third country commercial company of auditors shall fill in and submit the registration application (Annexes 1 and 1.2) to the Ministry of Finance if the European Commission has not recognised the supervision, quality control, investigation, and penalty systems of such third country as equivalent to the supervision, quality control, investigation, and penalty systems of the Member States.

[*29 October 2024*]

2.2 A third country auditor or a third country commercial company of auditors shall fill in and submit the registration application (Annexes 1.1 and 1.3) to the Ministry of Finance if the European Commission has recognised the supervision, quality control, investigation, and penalty systems of such third country as equivalent to the supervision, quality control, investigation, and penalty systems of the Member States.

[*29 October 2024*]

3. The Ministry of Finance shall, within a month after receipt of the registration application (Annexes 1 and 1.2), examine the information included in the registration application and:

3.1. if a third country auditor or a third country commercial company of auditors conforms to the conditions for registration in the Register of Third Country Auditors and Third Country Commercial Companies of Auditors, shall prepare a relevant opinion;

3.2. if inaccuracies are established in the received registration application and it is necessary for the preparation of the opinion, shall request an updated registration application or additional information. After receipt of the updated registration application or additional information, the Ministry of Finance shall, within one month, perform the activities determined in Sub-paragraphs 3.1 and 3.3 of this Regulation;

3.3. shall inform the submitter of the registration application in writing of the conformity or non-conformity of a third country auditor or a third country commercial company of auditors to the conditions for registration in the Register of Third Country Auditors and Third Country Commercial Companies of Auditors.

[*29 October 2024*]

3.1 The Ministry of Finance shall, within two weeks after receipt of the registration application (Annexes 1.1 and 1.3), examine the information included in the registration application and:

3.11. shall prepare a relevant opinion;

3.12. if inaccuracies are established in the received registration application, may request an updated registration application or additional information. After receipt of the updated registration application or additional information, the Ministry of Finance shall, within two weeks, perform the activities determined in Sub-paragraphs 3.11 and 3.13 of this Regulation;

3.13. shall inform the submitter of the registration application in writing of the conformity of a third country auditor or a third country commercial company of auditors to the conditions for registration in the Register of Third Country Auditors and Third Country Commercial Companies of Auditors.

[*29 October 2024*]

4. The opinion together with a copy of the registration application shall be sent by the Ministry of Finance to the Latvian Association of Sworn Auditors.

5. The Regulation shall come into force on 29 June 2009.

Acting for the Prime Minister – Minister for Finance E. Repše

Minister for Economics A. Kampars

**Annex 1**

Cabinet Regulation No. 537

17 June 2009

[*29 October 2024*]

**Sample Registration Application of a Third Country Auditor or a Third Country Commercial Company of Auditors**

To the Ministry of Finance

**Registration application of the third country auditors or the third country commercial companies of auditors**

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| --- | --- | --- | --- | --- |
| **1. General information about the application** | | | | |
| **1.1. Third country auditor** | | | | |
| First name | | Last name | Date, month, year of birth | |
| **1.2. Third country commercial company of auditors** | | | | |
| Company name | | Registration number | Legal form | |
| **1.3. Applicant`s address of the place of practice/ legal address** | | | | |
| **1.4. Applicant`s contact details** | | | | |
| Phone number | Email address | | | Website address |
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| --- | --- | --- | --- | --- | --- | --- |
| **2. Membership of the third country commercial company of auditors in the network of commercial companies of auditors** | | | | | | |
| Tick | |  | No |  | Yes → *this part shell be filled in* | |
| **2.1. Name of the network of commercial companies of auditors** | | | | | | |
| **2.2. Organizational structure of the network of commercial companies of auditors** | | | | | | |
| **2.3. Members of the network of commercial companies of auditors1** | | | | | | |
| No | Name | | Registration number | | Legal form | Legal address |
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| **3. Information about all applicant registrations in registers of auditors and commercial companies of auditors** |
| No \_\_\_\_\_\_ |
| Name of the registration authority |
| Legal address and phone number of the registration authority |
| Status of registration  Tick    |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registered | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_|; | registration number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration application submitted | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration cancelled | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |
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| --- |
| No \_\_\_\_\_\_ |
| Name of the registration authority |
| Legal address and phone number of the registration authority |
| Status of registration  Tick    |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registered | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_|; | registration number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration application submitted | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration cancelled | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |
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| **4. Relationship of the applicant to the third country commercial companies of auditors** *(to be filled in if the applicant is a third country auditor)* | | | |
| No \_\_\_\_\_\_ | Tick    Third country auditor has employment relations with the third country commercial company of auditors   Third country auditor is a shareholder (participant, member) in the third country commercial company of auditors | | |
| Company name | | Registration number | Legal form |
| Legal address | | | |
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| --- | --- | --- | --- |
| No \_\_\_\_\_\_ | Tick    Third country auditor has employment relations with the third country commercial company of auditors   Third country auditor is a shareholder (participant, member) in the third country commercial company of auditors | | |
| Company name | | Registration number | Legal form |
| Legal address | | | |
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| **5. Information about auditors who provide audit services on behalf of the third country commercial company of auditors** *(to be filled in if the applicant is a third country commercial company of auditors)* | | | |
| No \_\_\_\_\_\_ | | | |
| Forst name | Last name | | Date, month, year of birth |
| Address of the place of practice | | | |
| Name of registration authority | | Registration number | |
| Legal address of the registration authority | | | |
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| --- | --- | --- | --- |
| No \_\_\_\_\_\_ | | | |
| Forst name | Last name | | Date, month, year of birth |
| Address of the place of practice | | | |
| Name of registration authority | | Registration number | |
| Legal address of the registration authority | | | |
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| **6. Information about members of the board of directors and the council (provided the council has been established) of the third country commercial company of auditors** *(to be filled in if the applicant is a third country commercial company of auditors)* | | | | | | |
| No \_\_\_\_\_\_ | Tick | member of the board of directors | | | | member of the council |
| First name | Last name | | | Date, month, year of birth | | |
| Address of the place of residence | | | | | | |
| Member of the board of directors/ the council is an auditor | | | | | | |
| Tick | No | | Yes → *this part shall be filled in* | | | |
| Name of the registration authority | | | | | Registration number | |
| Legal address of the registration authority | | | | | | |
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| --- | --- | --- | --- | --- | --- | --- |
| No \_\_\_\_\_\_ | Tick | member of the board of directors | | | | member of the council |
| First name | Last name | | | Date, month, year of birth | | |
| Address of the place of residence | | | | | | |
| Member of the board of directors/ the council is an auditor | | | | | | |
| Tick | No | | Yes → *this part shall be filled in* | | | |
| Name of the registration authority | | | | | Registration number | |
| Legal address of the registration authority | | | | | | |
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| **7. Information about shareholders (participants, members) of the third country commercial company of auditors** *(to be filled in if the applicant is a third country commercial company of auditors)* |
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| --- | --- | --- | --- | --- | --- | --- |
| **7.1. Shareholders (participants, members) – natural persons** | | | | | | |
| No \_\_\_\_\_\_ | Tick | member of the board of directors | | | | member of the council |
| First name | Last name | | | Date, month, year of birth | | |
| Address of the place of residence | | | | | | |
| Shareholder (participant, member) of third country commercial company of auditors is an auditor | | | | | | |
| Tick | No | | Yes → *this part shall be filled in* | | | |
| Name of the registration authority | | | | | Registration number | |
| Legal address of the registration authority | | | | | | |
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| --- | --- | --- | --- | --- | --- | --- |
| No \_\_\_\_\_\_ | Tick | member of the board of directors | | | | member of the council |
| First name | Last name | | | Date, month, year of birth | | |
| Address of the place of residence | | | | | | |
| Shareholder (participant, member) of third country commercial company of auditors is an auditor | | | | | | |
| Tick | No | | Yes → *this part shall be filled in* | | | |
| Name of the registration authority | | | | | Registration number | |
| Legal address of the registration authority | | | | | | |
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| --- | --- | --- | --- | --- |
| **7.2. Shareholders (participants, members) – legal persons** | | | | |
| No \_\_\_\_\_\_ | | | | |
| Company name | Registration number | | Legal form | |
| Legal address | | | | |
| Shareholder (participant, member) of the third country commercial company of auditors is a commercial company of auditors | | | | |
| Tick | No | Yes → *this part shall be filled in* | | |
| Name of the registration authority | | | | Registration number |
| Legal address of the registration authority | | | | |
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| --- | --- | --- | --- | --- | --- | --- |
| No \_\_\_\_\_\_ | | | | | | |
| Company name | | Registration number | | | Legal form | |
| Legal address | | | | | | |
| Shareholder (participant, member) of the third country commercial company of auditors is a commercial company of auditors | | | | | | |
| Tick |  | No |  | Yes → *this part shall be filled in* | | |
| Name of the registration authority | | | | | | Registration number |
| Legal address of the registration authority | | | | | | |
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| **8. Transparency report of the auditor and commercial company of auditors** |
| Tick    Within last 12 months a transparency report including information specified in Article 13 (2) of Regulation No 537/20142 or equivalent information was published on the website referred to point 1.4.   Within last 12 months a transparency report including information specified in Article 13 (2) of Regulation No 537/20142 or equivalent information was not published on the website referred to point 1.4.   Within last 12 months a transparency report including information specified in Article 13 (2) of Regulation No 537/20142 or equivalent information was not published on the website referred to point 1.4, but it will be published not lates than three months after the end of the reporting year. |
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| **9. List of commercial companies registered in the third country whose transferable securities are admitted to trading on the regulated market of the Member State of the European Union and/ or the European Economic Area and to whom the applicant provided audit services in the previous reporting year** | | | |
| No | Name and registration number of a commercial company | Legal address of a commercial company | List of Member States of the European Union and the European Economic Area on whose regulated market transferable securities of commercial companies are admitted to trading |
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| **10. Information about auditing standards according to which the application will provide auditing services regarding annual report or consolidated annual report of commercial companies registered in the third country whose transferable securities are admitted to trading on the regulated market of the Member State of the European Union and/ or the European Economic Area** |
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| **11. Description of independence and objectivity requirements the applicant will meet in providing audit services** |
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| **12. Description of confidentiality requirements the applicant will observe in providing audit services** |
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| **13. Repute** |
| **13.1. Third country audit** |
| |  |  |  | | --- | --- | --- | | I, |  | , hereby certify that none of conditions referred to in | |  | first name, last name of the third country auditor |  |   Section 9 of the Law on Audit Services are applicable |
| **13.2. Third country commercial company of auditors** |
| I hereby certify that none of conditions referred to in Section 9 of the Law on Audit Services are applicable to members of the board of directors and the council (provided the council has been established) of   |  |  | | --- | --- | |  | and persons providing auditing services on behalf of | | name of the third country commercial company of auditors |  | |  | | | name of the third country commercial company of auditors | | |
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| **14.** **I hereby certify that the information provided in this application is authentic** |
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| **15. Signature3** | | | |
| First name | Last name | | Date, month, year of birth |
| Title other legal basis of signing *(to be filled in if the applicant is a third country commercial company of auditors)* | | Signature4 | |
| Place | | |  |  |  |  |  | | --- | --- | --- | --- | --- | | Date4 | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | | |

Notes.

1 Alternatively you may provide a link to the description of this network on the website.

2 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.

3 Registration application of third country commercial company of auditors shall be signed by a person acting on behalf of this commercial company of auditors.

4 Requisites "signature" and "date" of the document shall not be filled in if the electronic document will be prepared in accordance with laws and regulations on the processing of electronic documents.

**Annex 1.1**

Cabinet Regulation No. 537

17 June 2009

[*29 October 2024*]

**Sample Registration Application of a Third Country Auditor or a Third Country Commercial Company of Auditors**

To the Ministry of Finance

**Registration application of the third country auditors or the third country commercial companies of auditors**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1. General information about the application** | | | | |
| **1.1. Third country auditor** | | | | |
| First name | | Last name | Date, month, year of birth | |
| **1.2. Third country commercial company of auditors** | | | | |
| Company name | | Registration number | Legal form | |
| **1.3. Applicant`s address of the place of practice/ legal address** | | | | |
| **1.4. Applicant`s contact details** | | | | |
| Phone number | Email address | | | Website address |
|  |  | | |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **2. Membership of the third country commercial company of auditors in the network of commercial companies of auditors** | | | | |
| Tick | | No | Yes → *this part shell be filled in* | |
| **2.1. Name of the network of commercial companies of auditors** | | | | |
| **2.2. Organizational structure of the network of commercial companies of auditors** | | | | |
| **2.3. Members of the network of commercial companies of auditors1** | | | | |
| No | Name | Registration number | Legal form | Legal address |
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| **3. Information about all applicant registrations in registers of auditors and commercial companies of auditors** |
| No \_\_\_\_\_\_ |
| Name of the registration authority |
| Legal address and phone number of the registration authority |
| Status of registration  Tick    |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registered | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_|; | registration number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration application submitted | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration cancelled | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |
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|  |
| --- |
| No \_\_\_\_\_\_ |
| Name of the registration authority |
| Legal address and phone number of the registration authority |
| Status of registration  Tick    |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registered | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_|; | registration number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration application submitted | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration cancelled | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |
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| **4. Relationship of the applicant to the third country commercial companies of auditors** *(to be filled in if the applicant is a third country auditor)* | | | |
| No \_\_\_\_\_\_ | Tick    Third country auditor has employment relations with the third country commercial company of auditors   Third country auditor is a shareholder (participant, member) in the third country commercial company of auditors | | |
| Company name | | Registration number | Legal form |
| Legal address | | | |
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| --- | --- | --- | --- |
| No \_\_\_\_\_\_ | Tick    Third country auditor has employment relations with the third country commercial company of auditors   Third country auditor is a shareholder (participant, member) in the third country commercial company of auditors | | |
| Company name | | Registration number | Legal form |
| Legal address | | | |
|  | | | |

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| --- | --- | --- | --- |
| **5. Information about auditors who provide audit services on behalf of the third country commercial company of auditors** *(to be filled in if the applicant is a third country commercial company of auditors)* | | | |
| No \_\_\_\_\_\_ | | | |
| Forst name | Last name | | Date, month, year of birth |
| Address of the place of practice | | | |
| Name of registration authority | | Registration number | |
| Legal address of the registration authority | | | |
|  | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| No \_\_\_\_\_\_ | | | |
| Forst name | Last name | | Date, month, year of birth |
| Address of the place of practice | | | |
| Name of registration authority | | Registration number | |
| Legal address of the registration authority | | | |
|  | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **6. List of commercial companies registered in the third country whose transferable securities are admitted to trading on the regulated market of the Member State of the European Union and/ or the European Economic Area and to whom the applicant provided audit services in the previous reporting year** | | | |
| No | Name and registration number of a commercial company | Legal address of a commercial company | List of Member States of the European Union and the European Economic Area on whose regulated market transferable securities of commercial companies are admitted to trading |
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| **7. Information on auditing standards according to which the applicant provides auditing services regarding annual or consolidated annual report of commercial companies registered in the third country whose transferable securities are admitted to trading on the regulated market of a Member State of the European Union and/ or European Economic Area** |
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| **8. Description of independence requirement the applicant meets in proving audit services** |
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| **9. Information on the applicant`s internal quality management system indicating whether this system has been developed in accordance with the International Standard on Quality Management (ISQM) No. 1 or similar provisions** |
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| --- | --- | --- |
| **10. Information on external quality assurance review** | | |
| 10.1. Has the applicant been subject to an external quality assurance review? | | |
| Tick | No | Yes → *this part shall be filled in* |
| 10.2. Name of the competent authority responsible for the external quality assurance review | | |
| 10.3. Legal address, phone number, e-mail of the competent authority responsible for the external quality assurance review | | |
| 10.4. External quality assurance review carried out |\_\_|\_\_|. |\_\_|\_\_|. |\_\_|\_\_|\_\_|\_\_| | | |
| 10.5. I hereby provide an annex giving information about the outcome, the shortcoming, and the measures which have been undertaken to prevent the shortcomings | | |
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| --- |
| **11. I hereby certify that the information provided in this application is authentic.** |
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| --- | --- | --- | --- |
| **12. Signature2** | | | |
| First name | Last name | | Date, month, year of birth |
| Title other legal basis of signing *(to be filled in if the applicant is a third country commercial company of auditors)* | | Signature3 | |
| Place | | |  |  |  |  |  | | --- | --- | --- | --- | --- | | Date3 | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | | |

Notes:

1 Alternatively you may provide a link to the description of this network on the website.

2 Registration application of third country commercial company of auditors shall be signed by a person acting on behalf of this commercial company of auditors.

3 Requisites "signature" and "date" of the document shall not be filled in if the electronic document will be prepared in accordance with laws and regulations on the processing of electronic documents.

**Annex 1.2**

Cabinet Regulation No. 537

17 June 2009

[*29 October 2024*]

**Sample Registration Application of a Third Country Auditor or a Third Country Commercial Company of Auditors**

To the Ministry of Finance

**Registration application of the third country auditors or the third country commercial companies of auditors**

|  |  |  |  |  |
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| **1. General information about the application** | | | | |
| **1.1. Third country auditor** | | | | |
| First name | | Last name | Date, month, year of birth | |
| **1.2. Third country commercial company of auditors** | | | | |
| Company name | | Registration number | Legal form | |
| **1.3. Applicant`s address of the place of practice/ legal address** | | | | |
| **1.4. Applicant`s contact details** | | | | |
| Phone number | Email address | | | Website address |
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| --- | --- | --- | --- | --- |
| **2. Membership of the third country commercial company of auditors in the network of commercial companies of auditors** | | | | |
| Tick | | No | Yes → *this part shell be filled in* | |
| **2.1. Name of the network of commercial companies of auditors** | | | | |
| **2.2. Organizational structure of the network of commercial companies of auditors** | | | | |
| **2.3. Members of the network of commercial companies of auditors1** | | | | |
| No | Name | Registration number | Legal form | Legal address |
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| **3. Information about all applicant registrations in registers of auditors and commercial companies of auditors** |
| No \_\_\_\_\_\_ |
| Name of the registration authority |
| Legal address and phone number of the registration authority |
| Status of registration  Tick    |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registered | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_|; | registration number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration application submitted | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration cancelled | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |
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| --- |
| No \_\_\_\_\_\_ |
| Name of the registration authority |
| Legal address and phone number of the registration authority |
| Status of registration  Tick    |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registered | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_|; | registration number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration application submitted | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration cancelled | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |
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| **4. Relationship of the applicant to the third country commercial companies of auditors** *(to be filled in if the applicant is a third country auditor)* | | | |
| No \_\_\_\_\_\_ | Tick    Third country auditor has employment relations with the third country commercial company of auditors   Third country auditor is a shareholder (participant, member) in the third country commercial company of auditors | | |
| Company name | | Registration number | Legal form |
| Legal address | | | |
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| --- | --- | --- | --- |
| No \_\_\_\_\_\_ | Tick    Third country auditor has employment relations with the third country commercial company of auditors   Third country auditor is a shareholder (participant, member) in the third country commercial company of auditors | | |
| Company name | | Registration number | Legal form |
| Legal address | | | |
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| **5. Information about auditors who provide audit services on behalf of the third country commercial company of auditors** *(to be filled in if the applicant is a third country commercial company of auditors)* | | | |
| No \_\_\_\_\_\_ | | | |
| Forst name | Last name | | Date, month, year of birth |
| Address of the place of practice | | | |
| Name of registration authority | | Registration number | |
| Legal address of the registration authority | | | |
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| --- | --- | --- | --- |
| No \_\_\_\_\_\_ | | | |
| Forst name | Last name | | Date, month, year of birth |
| Address of the place of practice | | | |
| Name of registration authority | | Registration number | |
| Legal address of the registration authority | | | |
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| **6. Information about members of the board of directors and the council (provided the council has been established) of the third country commercial company of auditors** *(to be filled in if the applicant is a third country commercial company of auditors)* | | | | | | |
| No \_\_\_\_\_\_ | Tick | member of the board of directors | | | | member of the council |
| First name | Last name | | | Date, month, year of birth | | |
| Address of the place of residence | | | | | | |
| Member of the board of directors/ the council is an auditor | | | | | | |
| Tick | No | | Yes → *this part shall be filled in* | | | |
| Name of the registration authority | | | | | Registration number | |
| Legal address of the registration authority | | | | | | |
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| --- | --- | --- | --- | --- | --- | --- |
| No \_\_\_\_\_\_ | Tick | member of the board of directors | | | | member of the council |
| First name | Last name | | | Date, month, year of birth | | |
| Address of the place of residence | | | | | | |
| Member of the board of directors/ the council is an auditor | | | | | | |
| Tick | No | | Yes → *this part shall be filled in* | | | |
| Name of the registration authority | | | | | Registration number | |
| Legal address of the registration authority | | | | | | |
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| **7. Information about shareholders (participants, members) of the third country commercial company of auditors** *(to be filled in if the applicant is a third country commercial company of auditors)* |
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| --- | --- | --- | --- | --- | --- | --- |
| **7.1. Shareholders (participants, members) – natural persons** | | | | | | |
| No \_\_\_\_\_\_ | Tick | member of the board of directors | | | | member of the council |
| First name | Last name | | | Date, month, year of birth | | |
| Address of the place of residence | | | | | | |
| Shareholder (participant, member) of third country commercial company of auditors is an auditor | | | | | | |
| Tick | No | | Yes → *this part shall be filled in* | | | |
| Name of the registration authority | | | | | Registration number | |
| Legal address of the registration authority | | | | | | |
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|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No \_\_\_\_\_\_ | Tick | member of the board of directors | | | | member of the council |
| First name | Last name | | | Date, month, year of birth | | |
| Address of the place of residence | | | | | | |
| Shareholder (participant, member) of third country commercial company of auditors is an auditor | | | | | | |
| Tick | No | | Yes → *this part shall be filled in* | | | |
| Name of the registration authority | | | | | Registration number | |
| Legal address of the registration authority | | | | | | |
|  | | | | | | |

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| --- | --- | --- | --- | --- |
| **7.2. Shareholders (participants, members) – legal persons** | | | | |
| No \_\_\_\_\_\_ | | | | |
| Company name | Registration number | | Legal form | |
| Legal address | | | | |
| Shareholder (participant, member) of the third country commercial company of auditors is a commercial company of auditors | | | | |
| Tick | No | Yes → *this part shall be filled in* | | |
| Name of the registration authority | | | | Registration number |
| Legal address of the registration authority | | | | |
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|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No \_\_\_\_\_\_ | | | | |
| Company name | Registration number | | Legal form | |
| Legal address | | | | |
| Shareholder (participant, member) of the third country commercial company of auditors is a commercial company of auditors | | | | |
| Tick | No | Yes → *this part shall be filled in* | | |
| Name of the registration authority | | | | Registration number |
| Legal address of the registration authority | | | | |
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| --- |
| **8. Transparency report of the auditor and commercial company of auditors** |
| Tick    Within last 12 months a transparency report including information specified in Article 13 (2) of Regulation No 537/20142 or equivalent information was published on the website referred to point 1.4.   Within last 12 months a transparency report including information specified in Article 13 (2) of Regulation No 537/20142 or equivalent information was not published on the website referred to point 1.4.   Within last 12 months a transparency report including information specified in Article 13 (2) of Regulation No 537/20142 or equivalent information was not published on the website referred to point 1.4, but it will be published not lates than three months after the end of the reporting year. |
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| --- | --- | --- | --- |
| **9. List of commercial companies registered in the third country whose transferable securities are admitted to trading on the regulated market of the Member State of the European Union and/ or the European Economic Area and to whom the applicant provided sustainability assurance services in the previous reporting year** | | | |
| No | Name and registration number of a commercial company | Legal address of a commercial company | List of Member States of the European Union and the European Economic Area on whose regulated market transferable securities of commercial companies are admitted to trading |
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| **10. Information about standards of sustainability assurance services according to which the application will ensure the provision of assurance services of the sustainability report or the consolidated sustainability report (if it is applicable ) of commercial companies registered in the third country whose transferable securities are admitted to trading on the regulated market of the Member State of the European Union and/ or the European Economic Area** |
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| **11. Description of independence and objectivity requirements the applicant will meet in providing sustainability assurance services** |
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| **12. Description of confidentiality requirements the applicant will observe in providing sustainability assurance services** |
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| --- |
| **13. Repute** |
| **13.1. Third country audit** |
| |  |  |  | | --- | --- | --- | | I, |  | , hereby certify that none of conditions referred to in | |  | first name, last name of the third country auditor |  |   Section 9 of the Law on Audit Services are applicable |
| **13.2. Third country commercial company of auditors** |
| I hereby certify that none of conditions referred to in Section 9 of the Law on Audit Services are applicable to members of the board of directors and the council (provided the council has been established) of   |  |  |  | | --- | --- | --- | |  | | and persons providing provides a sustainability assurance report on | | name of the third country commercial company of auditors | |  | | behalf of |  | | |  | name of the third country commercial company of auditors | | |
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| --- |
| **14.** **I hereby certify that the information provided in this application is authentic** |
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| --- | --- | --- | --- |
| **15. Signature3** | | | |
| First name | Last name | | Date, month, year of birth |
| Title other legal basis of signing *(to be filled in if the applicant is a third country commercial company of auditors)* | | Signature4 | |
| Place | | |  |  |  |  |  | | --- | --- | --- | --- | --- | | Date4 | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | | |

Notes.

1 Alternatively you may provide a link to the description of this network on the website.

2 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.

3 Registration application of third country commercial company of auditors shall be signed by a person acting on behalf of this commercial company of auditors.

4 Requisites "signature" and "date" of the document shall not be filled in if the electronic document will be prepared in accordance with laws and regulations on the processing of electronic documents.

**Annex 1.3**

Cabinet Regulation No. 537

17 June 2009

[*29 October 2024*]

**Sample Registration Application of a Third Country Auditor or a Third Country Commercial Company of Auditors**

To the Ministry of Finance

**Registration application of the third country auditors or the third country commercial companies of auditors**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1. General information about the application** | | | | |
| **1.1. Third country auditor** | | | | |
| First name | | Last name | Date, month, year of birth | |
| **1.2. Third country commercial company of auditors** | | | | |
| Company name | | Registration number | Legal form | |
| **1.3. Applicant`s address of the place of practice/ legal address** | | | | |
| **1.4. Applicant`s contact details** | | | | |
| Phone number | Email address | | | Website address |
|  |  | | |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **2. Membership of the third country commercial company of auditors in the network of commercial companies of auditors** | | | | |
| Tick | | No | Yes → *this part shell be filled in* | |
| **2.1. Name of the network of commercial companies of auditors** | | | | |
| **2.2. Organizational structure of the network of commercial companies of auditors** | | | | |
| **2.3. Members of the network of commercial companies of auditors1** | | | | |
| No | Name | Registration number | Legal form | Legal address |
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| --- |
| **3. Information about all applicant registrations in registers of auditors and commercial companies of auditors** |
| No \_\_\_\_\_\_ |
| Name of the registration authority |
| Legal address and phone number of the registration authority |
| Status of registration  Tick    |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registered | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_|; | registration number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration application submitted | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration cancelled | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |
|  |

|  |
| --- |
| No \_\_\_\_\_\_ |
| Name of the registration authority |
| Legal address and phone number of the registration authority |
| Status of registration  Tick    |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registered | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_|; | registration number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration application submitted | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Registration cancelled | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | |
|  |

|  |  |  |  |
| --- | --- | --- | --- |
| **4. Relationship of the applicant to the third country commercial companies of auditors** *(to be filled in if the applicant is a third country auditor)* | | | |
| No \_\_\_\_\_\_ | Tick    Third country auditor has employment relations with the third country commercial company of auditors   Third country auditor is a shareholder (participant, member) in the third country commercial company of auditors | | |
| Company name | | Registration number | Legal form |
| Legal address | | | |
|  | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| No \_\_\_\_\_\_ | Tick    Third country auditor has employment relations with the third country commercial company of auditors   Third country auditor is a shareholder (participant, member) in the third country commercial company of auditors | | |
| Company name | | Registration number | Legal form |
| Legal address | | | |
|  | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **5. Information about auditors who provide sustainability assurance services on behalf of the third country commercial company of auditors** *(to be filled in if the applicant is a third country commercial company of auditors)* | | | |
| No \_\_\_\_\_\_ | | | |
| Forst name | Last name | | Date, month, year of birth |
| Address of the place of practice | | | |
| Name of registration authority | | Registration number | |
| Legal address of the registration authority | | | |
|  | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| No \_\_\_\_\_\_ | | | |
| Forst name | Last name | | Date, month, year of birth |
| Address of the place of practice | | | |
| Name of registration authority | | Registration number | |
| Legal address of the registration authority | | | |
|  | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **6. List of commercial companies registered in the third country whose transferable securities are admitted to trading on the regulated market of the Member State of the European Union and/ or the European Economic Area and to whom the applicant provided sustainability assurance services in the previous reporting year** | | | |
| No | Name and registration number of a commercial company | Legal address of a commercial company | List of Member States of the European Union and the European Economic Area on whose regulated market transferable securities of commercial companies are admitted to trading |
|  |  |  |  |
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| **7. Information on auditing standards/ regulations according to which the applicant ensures the provision of assurance services of the sustainability report or the consolidated sustainability report (if it is applicable ) of commercial companies registered in the third country whose transferable securities are admitted to trading on the regulated market of a Member State of the European Union and/ or European Economic Area** |
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| **8. Description of independence requirement the applicant meets in proving sustainability assurance services** |
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| **9. Information on the applicant`s internal quality management system indicating whether this system has been developed in accordance with the International Standard on Quality Management (ISQM) No. 1 or similar provisions** |
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| --- | --- | --- | --- | --- |
| **10. Information on external quality assurance review** | | | | |
| 10.1. Has the applicant been subject to an external quality assurance review? | | | | |
| Tick |  | No |  | Yes → *this part shall be filled in* |
| 10.2. Name of the competent authority responsible for the external quality assurance review | | | | |
| 10.3. Legal address, phone number, e-mail of the competent authority responsible for the external quality assurance review | | | | |
| 10.4. External quality assurance review carried out |\_\_|\_\_|. |\_\_|\_\_|. |\_\_|\_\_|\_\_|\_\_| | | | | |
| 10.5. I hereby provide an annex giving information about the outcome, the shortcoming, and the measures which have been undertaken to prevent the shortcomings. | | | | |
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| --- |
| **11. I hereby certify that the information provided in this application is authentic** |
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| --- | --- | --- | --- |
| **12. Signature2** | | | |
| First name | Last name | | Date, month, year of birth |
| Title other legal basis of signing *(to be filled in if the applicant is a third country commercial company of auditors)* | | Signature3 | |
| Place | | |  |  |  |  |  | | --- | --- | --- | --- | --- | | Date3 | |\_\_|\_\_|. | |\_\_|\_\_|. | |\_\_|\_\_|\_\_|\_\_| |  | |  | (day) | (month) | (year) |  | | |

Notes.

1 Alternatively you may provide a link to the description of this network on the website.

2 Registration application of third country commercial company of auditors shall be signed by a person acting on behalf of this commercial company of auditors.

3 Requisites "signature" and "date" of the document shall not be filled in if the electronic document will be prepared in accordance with laws and regulations on the processing of electronic documents.

**Annex 2**

Cabinet Regulation No. 537

17 June 2009

[*29 October 2024*]

**Sample Opinion**

(supplemented lesser State coat of arms)

THE MINISTRY OF FINANCE OF THE REPUBLIC OF LATVIA

|  |
| --- |
|  |
| (address, telephone) |

**Opinion on the Conformity of a Third Country Auditor or a Third Country Commercial Company of Auditors to the Conditions for Registration in the Register of Third Country Auditors and Third Country Commercial Companies of Auditors Laid Down in the Law on Audit Services**

|  |  |
| --- | --- |
|  |  |
| (place of preparation and signing of the opinion) |  |

\_\_ \_\_\_\_\_\_\_\_ 20\_\_ \* No. \_\_\_\_\_\_\_

To the Latvian Association of Sworn Auditors

|  |  |
| --- | --- |
|  |  |
|  | (legal address) |

In accordance with Cabinet Regulation No. 537 of 17 June 2009, Regulations Regarding the Sample Forms of the Registration Application of a Third Country Auditor or a Third Country Commercial Company of Auditors and the Sample Form of an Opinion on the Conformity of a Third Country Auditor or a Third Country Commercial Company of Auditors to the Conditions for Registration, and the Procedures for the Preparation and Sending of an Opinion, and

|  |
| --- |
|  |
| (given name, surname of a third country auditor or name of a third country commercial company of auditors) |

registration application of \_\_\_ \_\_\_\_\_\_ 20\_\_

|  |
| --- |
|  |
| (given name, surname of a third country auditor or name of a third country commercial company of auditors) |

conforms to the conditions for registration in the Register of Third Country Auditors and Third Country Commercial Companies of Auditors in accordance with the procedures laid down in the Law on Audit Services.

|  |  |
| --- | --- |
| State Secretary  (or authorised person thereof) |  |
|  | (given name, surname and signature\*) |

Given name, surname and telephone number of a person who prepared the opinion \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Note. \* The details of the document “date” and “signature” need not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.