

Guidelines compliance table

EBA/GL/2016/05 Appendix 1

26 July 2016; Date of application: 31
 March 2017 (Updated – 2 October
 2020)

Guidelines on communication between competent authorities supervising credit institutions and the statutory auditor(s) and the audit firm(s) carrying out the statutory audit of credit institutions

The following competent authorities* comply or intend to comply with the EBA's Guidelines on communication between competent authorities supervising credit institutions and the statutory auditor(s) and the audit firm(s) carrying out the statutory audit of credit institutions:

	Competent authority	Complies or intends to comply	Comments
Member State			
BE	Belgium National Bank of Belgium	Yes	As at 29.11.2016, notification date.
BG	Bulgaria Българска народна банка (Bulgarian National Bank)	Yes	As at 20.09.2019, notification date.
CZ	Czech Republic Česká Národní Banka (Czech National Bank)	Yes	As at 05.02.2019, notification date.
DK	Denmark Finanstilsynet (The Danish Financial Supervisory Authority)	Yes	As at 09.01.2017, notification date.

		Competent authority	Complies or intends to comply	Comments
DE	Germany	Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin)	Yes	As at 08.01.2017, notification date.
EE	Estonia	Finantsinspektsioon	Yes	As at 16.01.2017, notification date.
IE	Ireland	Central Bank of Ireland	Yes	As at 01.02.2019, notification date.
EL	Greece	Τράπεζα της Ελλάδος (Bank of Greece)	Intends to comply**	By such time as the necessary legislative or regulatory proceedings have been completed. By 31.03.2017.
HR	Croatia	Hrvatska narodna banka (Croatian National Bank)	Yes	As at 02.10.2020, notification date. Guidelines implemented into supervisory practices. As at 28.01.2019, notification date. Guidelines implemented into supervisory practices.
ES	Spain	Banco de España (Bank of Spain)	Yes	As at 07.02.2019, notification date.
FR	France	Autorité de Contrôle Prudentiel et de Résolution (ACPR)	Yes	As at 09.01.2017, notification date.
IT	Italy	Banca d'Italia (Bank of Italy)	Intends to comply**	By such time as the necessary legislative proceedings have been completed. The implementation of the GLs requires a change in the primary regulation (the Italian Banking law), not yet finalized, ahead of the implementation in the supervisory regulation issued by the Bank of Italy (Circular n. 285 "Regulations for the supervision of banks". Pending the finalization of the amendment, the Bank of Italy is anyway working on the implementation of the GLs within its regulatory framework. Currently the Bank of Italy sets up meetings with the Association of Italian Auditors (ASSIREV) at least twice a year, but the communication with auditors at individual level occurs only on an ad hoc basis. As a consequence, we are now partially compliant with the EBA Guidelines but we intend to be

		Competent authority	Complies or intends to comply	Comments
				fully compliant by such time as the necessary legislative proceedings have been completed. The implementation of the EBA Guidelines requires some amendments to the Italian Banking Law in order to enable the Bank of Italy to exchange information with auditors of supervised banks outside the specific circumstances (so called "duty to report") provided by article 52 of the Italian Banking Law, to prevent breaches of any professional secrecy and to assure the confidentiality of the supervisory information obtained by auditors.
CY	Cyprus	Κεντρική Τράπεζα της Κύπρου (Central Bank of Cyprus)	Yes	As at 17.04.2019, notification date.
LV	Latvia	Finanšu un Kapitāla tirgus Komisija (Financial and Capital Market Commission)	Intends to comply**	By 01.07.2019. 31.03.2017 . Requirements of the EBA-Guidelines are fully applied in supervision practice of the FCMC. Implementation of the Guidelines is planned to be ensured through revision of the FCMC Off-Site Supervisory Handbook.
LT	Lithuania	Lietuvos Bankas (Bank of Lithuania)	Yes	As at 22.01.2019, notification date. Compliance with GL approve by 6 February 2017 Supervisory Service Decision o 241-19.
LU	Luxembourg	Commission de Surveillance du Secteur Financier (CCSF)	Yes	As at 05.02.2019, notification date.
HU	Hungary	Magyar Nemzeti Bank (The Central Bank of Hungary)	Yes	As at 22.02.2019, notification date. Implementing documents: MNB Internal Rules No 2018-241., Standard No 6100. of the Chamber of Hungarian Auditors (https://www.mkvk.hu/tudastar/standardok/egyeb/egyeb_standardok).
MT	Malta	Malta Financial Services Authority	Yes	As at 04.02.2019, notification date.

		Competent authority	Complies or intends to comply	Comments
NL	Netherlands	De Nederlandsche Bank (National Bank of Netherlands)	Yes	As at 04.03.2019, notification date.
AT	Austria	Finanzmarktaufsicht (Austrian Financial Market Authority)	Yes	As at 09.01.2017, notification date.
PL	Poland	Komisja Nadzoru Finansowego	Yes	As at 20.01.2017, notification date.
PT	Portugal	Banco de Portugal (Bank of Portugal)	Yes	As at 05.02.2019, notification date.
RO	Romania	Banca Națională a României (National Bank of Romania)	Yes	As at 29.12.2016, notification date.
SI	Slovenia	Banka Slovenije (Bank of Slovenia)	Yes	As at 31.03.2017, notification date. https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2016-01-3216?sop=2016-01-3216
SK	Slovakia	Národná Banka Slovenska (National Bank of Slovakia)	Yes	As at 05.02.2019, notification date.
FI	Finland	Finanssivalvonta (Finnish Financial Supervisory Authority)	Yes	As at 18.01.2019, notification date. The FIN-FSA has decided on the incorporation of the Guidelines in FIN-FSA's procedures. "Framework on the communication between the FIN-FSA and statutory auditors (only in FI and SE)"
SE	Sweden	Finansinspektionen (Swedish Financial Supervisory Authority)	No	My competent authority does not and does not intend to comply with the requirements of the Guidelines and recommendation in one specific area: sharing of non-public information with external auditors. Non-compliance is due to the Swedish Public Access to information and Secrecy Act. Information that is not subject to secrecy can still be shared with auditors in accordance with the Guidelines. However, secrecy applies to operations of a competent authority (such as supervision and licensing) which include handling of information

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				about the commercial operating circumstances of the supervised credit institutions, if it can be assumed that that credit institution would suffer damage if the information were revealed. For that reason the Swedish FSA is prohibited by law to share such information with any third parties, and that includes the statutory auditors and the audit firms. Secrecy also applies to information about financial or personal circumstances of another party who has entered into a commercial or similar relationship with the credit institution. If the credit institution gives its consent to share information that is subject to secrecy about the commercial or operating circumstances, the information may, under certain circumstances, be shared if the disclosure is subject to specific conditions that limits the recipient's right to pass on or freely use the information.
UK	United Kingdom	Prudential Regulation Authority (PRA)	Yes	As at 16.12.2016, notification date. We would also like to advise you on the following additional information regarding our compliance notification. The relevant link containing information on measures published is the following: http://www.bankofengland.co.uk/pru/Pages/publications/codeofpractice.aspx
		Financial Conduct Authority (FCA)		

EU Institutions – Agencies

ECB	ECB	ECB	Yes	As at 05.02.2019, notification date.
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EEA – EFTA State

IS	Iceland	Fjármálaeftirlitið (Icelandic Financial Supervisory Authority)	Intends to comply**	By such time as the necessary legislative or regulatory proceedings have been completed. – still the same
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		Competent authority	Complies or intends to comply	Comments
LI	Liechtenstein	Finanzmarktaufsicht - FMA (Financial Market Authority)	Intends to comply**	Intends to comply, further information is currently not available. The Guidelines also refer to Regulation (EU) No 537/2014 (Audit Regulation). An EEA decision regarding the incorporation into the EEA agreement has been taken. However, the notification procedure in accordance with article L03 of the EEA has not been completed yet. The Guidelines refer to Regulation (EU) No 537/2014. The Principality of Liechtenstein has not yet implemented this Regulation.
NO	Norway	Finanstilsynet (The Financial Supervisory Authority of Norway)	Yes	As at 11.02.2019, notification date.

European Territories under Article 355(3) TFEU

UK	United Kingdom	Gibraltar Financial Services Authority	Yes	As at 04.02.2019, notification date.
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*The EEA States other than the Member States of the European Union are not currently required to notify their compliance with the EBA’s Guidelines. This table is based on information provided from those EEA States on a voluntary basis.

** Please note that, in the interest of transparency, if a competent authority continues to intend to comply after the application date, it will be considered “non-compliant” unless (A) the Guidelines relate to a type of institution or instruments which do not currently exist in the jurisdiction concerned; or (B) legislative or regulatory proceedings have been initiated to bring any national measures necessary to comply with the Guidelines in force in the jurisdiction concerned.

Notes

Article 16(3) of the EBA’s Regulations requires national competent authorities to inform us whether they comply or intend to comply with each Guideline or recommendation we issue. If a competent authority does not comply or does not intend to comply it must inform us of the reasons. We decide on a case by case basis whether to publish reasons.

The EBA endeavour to ensure the accuracy of this document, however, the information is provided by the competent authorities and, as such, the EBA cannot accept responsibility for its contents or any reliance placed on it.



For further information on the current position of any competent authority, please contact that competent authority. Contact details can be obtained from the EBA's website www.eba.europa.eu.