Annex to Handbook

**FSMA\_2024\_06-09 of 22/03/2024**

Questionnaire for the appointment of accredited statutory auditors and accredited audit firms

Scope:

Institutions for Occupational Retirement Provision

Pursuant to Article 103 of the LIRP[[1]](#footnote-2), IORPs must appoint one or more statutory auditors, chosen from among the members of the Belgian Institute of Registered Auditors (IBR-IRE) who are accredited by the FSMA. The list of accredited statutory auditors and accredited audit firms is available on the FSMA website ([link](https://www.fsma.be/en/statutory-auditor)). The mandate of accredited statutory auditors is valid for three years and is renewable[[2]](#footnote-3).

The **prior consent** of the FSMA is required for the appointment of an accredited statutory auditor or a replacement accredited statutory auditor[[3]](#footnote-4). The IORP must request such consent **at least one month before the scheduled date of the general meeting** at which the appointment is to be proposed[[4]](#footnote-5).

The prior consent of the FSMA is required for:

* the appointment or the renewal of an appointment of an accredited statutory auditor (natural person);
* the appointment or the renewal of an appointment of an accredited audit firm and its permanent representative;
* the replacement of the permanent representative of the appointed audit firm prior to the expiry of its mandate[[5]](#footnote-6).

The FSMA must also be informed in advance if the mandate of an accredited statutory auditor or accredited audit firm is to be terminated early, with an explanation of the reasons[[6]](#footnote-7).

The present questionnaire serves as a tool for IORPs to submit the above-mentioned information to the FSMA. This questionnaire must be uploaded by the IORP to eCorporate under section “VI.08 *Appointment of an accredited auditor*” **at the latest one month before the scheduled date of the general meeting** at which the appointment is to be proposed[[7]](#footnote-8).

**The IORP under supervision:**

|  |  |
| --- | --- |
| Name of the IORP |  |
| FSMA identification code |  |

☐ **asks the FSMA to grant its consent to the appointment / the renewal of the appointment of the proposed accredited statutory auditor (natural person):**

|  |  |
| --- | --- |
| Name of the accredited statutory auditor |  |
| Mailing address |  |
| Telephone number |  |
| Email |  |
| Financial years for which the appointment is made |  |
| Agreed annual fee (excl. VAT)[[8]](#footnote-9) |  |
| Date of the general meeting that will make the appointment | Enter a date (DD-MM-YYYY) |

☐ **asks the FSMA to grant its consent to the appointment / the renewal of the appointment of the proposed accredited audit firm and its representative:**

|  |  |
| --- | --- |
| Name of the accredited audit firm |  |
| Name of the permanent representative |  |
| Mailing address of the permanent representative |  |
| Telephone number of the permanent representative |  |
| Email of the permanent representative |  |
| Financial years for which the appointment is made |  |
| Agreed annual fee (excl. VAT)[[9]](#footnote-10) |  |
| Date of the general meeting that will make the appointment | Enter a date (DD-MM-YYYY) |

☐ **asks the FSMA to grant its consent to the replacement of the permanent representative before the expiry of the mandate of the accredited audit firm:**

|  |  |
| --- | --- |
| Name of the accredited audit firm |  |
| Name of the current permanent representative |  |
| Name of the new permanent representative |  |
| Mailing address of the new permanent representative |  |
| Telephone number of the new permanent representative |  |
| Email of the new permanent representative |  |
| Financial year(s) for which the replacement of the permanent representative is made |  |
| Date of entry into force of the replacement | Enter a date (DD-MM-YYYY) |

☐ **informs the FSMA of the termination of the accredited statutory auditor or accredited audit firm, indicating the reason:**

|  |  |
| --- | --- |
| Name of the accredited statutory auditor or accredited audit firm |  |
| Date of entry into force of the termination | Enter a date (DD-MM-YYYY) |
| Reason for the termination |  |

|  |  |
| --- | --- |
| **Date** | Enter a date (DD-MM-YYYY) |
| **Surname** |  |
| **Capacity** |  |
| **Signature** |  |

|  |
| --- |
| **Processing of personal data**  The personal data provided through the present questionnaire and its annexes will be processed by the FSMA in the way described in its [Privacy Policy](https://www.fsma.be/en/faq/fsma-privacy-policy).  The FSMA collects the requested data as part of the exercise of its supervision of (a) the appointment of accredited statutory auditors and of accredited audit firms and their representatives, and (b) where applicable, the appointment of their replacements, at institutions for occupational retirement provision, pursuant to Article 106 of the LIRP.  For more information on your rights relating to your personal data and on the way in which they may be exercised, please see the FSMA’s [Privacy Policy](https://www.fsma.be/en/faq/fsma-privacy-policy).  *Should you share other persons’ personal data* *in this questionnaire, we ask you to inform those persons that their personal data have been communicated to the FSMA and that the FSMA* *will process those data in accordance with its* [*Privacy Policy*](https://www.fsma.be/en/faq/fsma-privacy-policy)*, which is available on its* *website.* |

1. The Law of 27 October 2006 on the supervision of institutions for occupational retirement provision. [↑](#footnote-ref-2)
2. The three-year mandate runs from the date of the ordinary general meeting that appointed the accredited statutory auditor/audit firm until the date of the ordinary general meeting that must approve the third annual set of financial statements on which the auditor was required to draw up an audit report. [↑](#footnote-ref-3)
3. Article 106 of the LIRP. [↑](#footnote-ref-4)
4. Article 15, final paragraph of the FSMA Regulation of 14 May 2013 on the accreditation of statutory auditors and audit firms for the exercise of an audit mandate at undertakings for collective investment, management companies of undertakings for collective investment, regulated real estate companies and institutions for occupational retirement provision, approved by the Ministerial Decree of 17 June 2013 (“Accreditation Regulation”). [↑](#footnote-ref-5)
5. Article 16, first paragraph, 3° of the Accreditation Regulation provides that an accredited audit firm can only terminate the appointment of their representative after having obtained the prior consent of the FSMA. The IORP must also request the consent of the FSMA to replace the representative. [↑](#footnote-ref-6)
6. Article 107 of the LIRP. [↑](#footnote-ref-7)
7. The replacement of the permanent representative of the appointed audit firm before the expiry of its mandate does not have to be submitted to the general meeting of the IORP. The IORP must upload the questionnaire at the latest one month before the planned date of the replacement to section “VI.08. *Appointment of an accredited auditor*” of eCorporate. [↑](#footnote-ref-8)
8. Article 17 of the Accreditation Regulation [↑](#footnote-ref-9)
9. Article 17 of the Accreditation Regulation [↑](#footnote-ref-10)