



Annual declarations for
“réviseurs d'entreprises
agrés” and approved
audit firms

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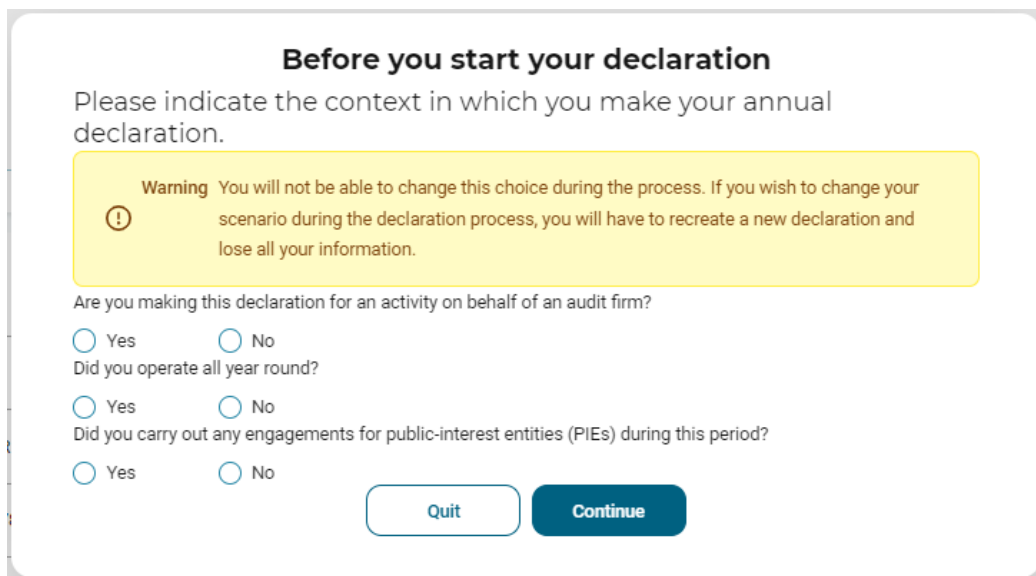
1. Purpose of the document

The aim of this document is to present the **content** of the annual declarations for “réviseurs d'entreprises agréés” and approved audit firms for the reference year 2024, ahead of their planned online launch on January 2, 2025. The document includes screenshots of the applications.

2. Annual declaration for “réviseurs d'entreprises agréés” Subtitle

2.1. Initiating a declaration

When you start a new declaration, you need to first indicate the context in which you make your annual declaration.



The screenshot shows a form titled "Before you start your declaration". The instructions ask the user to indicate the context of their annual declaration. A yellow warning box states: "Warning You will not be able to change this choice during the process. If you wish to change your scenario during the declaration process, you will have to recreate a new declaration and lose all your information." Below this, there are three questions, each with "Yes" and "No" radio button options:

- Are you making this declaration for an activity on behalf of an audit firm?
 Yes No
- Did you operate all year round?
 Yes No
- Did you carry out any engagements for public-interest entities (PIEs) during this period?
 Yes No

At the bottom of the form are two buttons: "Quit" and "Continue".

The questions are the following:

- Are you making this declaration for an activity on behalf of an audit firm?
 - o “Yes”: You can select an audit firm.
 - o “No”: This option is dedicated to self-employed auditors.
- Did you operate all year round?
 - o “Yes”: The reference period is from January 1, 2024 to December 31, 2024.
 - o “No”: You can select the dates to be considered for this declaration.
- Did you carry out any engagements for public-interest entities (PIEs) during this period?
 - o “Yes”: Elements concerning EIPs will be expected in the declaration.
 - o “No”: No information concerning PIEs should be entered in the declaration.

2.2. Step 1: Training courses attended

1 Training courses attended 2 Statistics of completed engagements 3 Details of completed engagements

Training courses attended

General training - in relation to statutory audit

i Please indicate the number of training hours you have attended over the past year in the different fields indicated.

Training in relation to statutory audit

Audit of financial information	Fight against money laundering and terrorist financing
<input type="text"/>	<input type="text"/>
International accounting standards (IFRS)	Professional ethics of the réviseur d'entreprises (statutory auditor) including rules of independence and ethics
<input type="text"/>	<input type="text"/>
Commercial and tax law	Information technology
<input type="text"/>	<input type="text"/>
Other fields not indicated	
<input type="text"/>	

Training in auditing consolidated financial statements

Are you involved in audits of consolidated financial statements?

i For your information, you shall attend a minimum of 20 hours of continuing education per reference year.

Total hours of general training

0.00

Training - in relation to sustainability report

i Please indicate the number of training hours you have attended over the past year in the different fields indicated.

Conceptual framework and challenges of sustainable development, the legal and regulatory environment specific to the European framework (CSRD)

Sustainability information reporting (ESRS, taxonomy, tagging)	Sustainability information assurance
<input type="text"/>	<input type="text"/>

Total hours of training in relation to sustainability report

0.00

2.3. Step 2: Statistics of completed engagements

The screenshot below shows the case where the user selected “Yes” to the following question when creating the declaration: *Did you carry out any engagements for public-interest entities (PIEs) during this period?*

If the user selects “No”, the “PIE engagements” section is not displayed.

Training courses attended **2** Statistics of completed engagements 3 Details of completed engagements

Statistics of completed engagements

Please enter the **number of statutory audits carried out** over the reference period for the following types of entity. A statutory audit of statutory accounts and a statutory audit of consolidated accounts each count as one engagement.

i A listed entity is an entity governed by the law of a Member State whose securities are admitted to trading on a regulated market in a Member State.

Non-PIE engagements

Number of non-PIE statutory audit engagements performed

PIE engagements

Listed credit institutions	Non-listed credit institutions
<input type="text"/>	<input type="text"/>
Listed insurance and reinsurance entities	Non-listed insurance and reinsurance entities
<input type="text"/>	<input type="text"/>
Listed entities excluding listed credit institutions, listed insurance entities and listed reinsurance entities	Calculated total number of PIE engagements
<input type="text"/>	0

[Previous step](#) [Next step](#)

Save and continue later

2.4. Step 3: Details of completed engagements

The user must complete the list of engagements carried out during the reference period by clicking on 'Add engagement'.

The image shows two screenshots of a web application interface. The top screenshot is titled 'Details of completed engagements' and features a progress bar with three steps: 'Training courses attended' (completed), 'Statistics of completed engagements' (completed), and 'Details of completed engagements' (current step, indicated by a '3' in a blue circle). Below the progress bar, there are buttons for 'Download the Excel file to complete', 'Add engagement', and 'Delete all'. A message box states: 'Please complete the list of engagements you have carried out during the reference period by clicking on 'Add engagement''. Below this is a table with columns: 'RCS number', 'Entity name', 'Entity type', 'Mandate type', 'Closing date', and 'Actions'. The table is currently empty, showing 'No data'. At the bottom of the table area are buttons for 'Previous step', 'Submit', and 'Save and continue later'. The bottom screenshot is titled 'Add one or several engagements' and shows a form with the following fields: 'Entity name' (text input), 'RCS number' (text input), 'Entity type' (dropdown menu), 'Closing date' (calendar input with 'DD/MM/YYYY' format), and 'Mandate type' (dropdown menu). At the bottom of the form are buttons for '+ Add engagement', 'Cancel', and 'Save'.

List of values :

- Entity type:
 - o PIE listed Bank
 - o PIE listed Insurance and Reinsurance
 - o PIE listed Other
 - o PIE non-listed Bank
 - o PIE non-listed Insurance and Reinsurance
 - o Non-PIE
- Mandate type:
 - o Statutory audit
 - o Consolidated audit

Please note that the user can choose to add entries to the table manually, or to add them automatically via an Excel template downloadable from this screen.


3. Annual declaration for approved audit firms


3.1. Initiating a declaration

Before you start your declaration

If the audit firm you represent has carried out assignments for Public Interest Entities (PIEs), you must provide certain additional information.


Please select the scenario corresponding to your situation:

 **Warning** You will not be able to change this choice during the process. If you wish to change your scenario during the declaration process, you will have to recreate a new declaration and lose all your information.



Non-PIE missions only

The firm you represent has only carried out missions for entities that are not in the public interest.



Non-PIE and PIE missions

The audit firm you represent has carried out one or more assignments for public-interest entities.

QuitContinue

By selecting “Non-PIE missions only”, the user must complete the following steps:

- Step 1: General information
- Step 2: Mission statistics
- Step 3: Claims

By selecting “Non-PIE and PIE missions”, the user must complete the following steps:

- Step 1: General information
- Step 2: Mission statistics
- Step 3: Total revenues
- Step 5: List of audited PIEs
- Step 5: Claims

3.2. Step 1: General information

1 General information 2 Mission statistics 3 Total revenues 4 List of audited PIEs 5 Claims

General information

Employees

Total number of employees

Total number of employees in the Audit service line

"Réviseurs d'entreprises"

Number of "réviseurs d'entreprises agréés" for statutory audit and assurance on sustainability reporting

Number of "réviseur d'entreprises non-agrésés"

Number of "réviseurs d'entreprises agréés" for statutory audit and assurance on sustainability reporting

Candidate to the audit profession

Number of trainees

Number of candidates holding an approval as statutory auditor/auditor of third country

Number of candidates with 7 years' experience

Number of candidates with 15 years' experience

Save and continue later

3.3. Step 2: Mission statistics

The screenshot below shows the case where the user selected “Non-PIE and PIE missions” when creating the declaration.

If the user selects “Non-PIE missions only”, the “PIE engagements” section is not displayed.

The screenshot shows a multi-step process with five steps: 1. General information (checked), 2. Mission statistics (active), 3. Total revenues, 4. List of audited PIEs, and 5. Claims.

Mission statistics

Please enter the **number of statutory audits carried out** over the reference period for the following types of entity. A statutory audit of statutory accounts and a statutory audit of consolidated accounts each count as one engagement.
A listed entity is an entity governed by the law of a Member State whose securities are admitted to trading on a regulated market in a Member State.

Non-PIE engagements

Total number of non-PIE statutory audit engagements

PIE engagements

Listed credit institutions <input type="text"/>	Non-listed credit institutions <input type="text"/>
Listed insurance and reinsurance companies <input type="text"/>	Non-listed insurance and reinsurance companies <input type="text"/>
Other listed entities <input type="text"/>	Calculated total number of PIE engagements of statutory audits = 0

Transparency report

Transparency report publication date DD/MM/YYYY <input type="text"/>	Transparency report link <input type="text" value="https://"/>
---	---

[Previous step](#) [Next step](#)

[Save and continue later](#)

3.4. Step 3: Total revenues

Progress bar: 1. General information (checked), 2. Mission statistics (checked), 3. Total revenues (active), 4. List of audited PIEs, 5. Claims

Revenue achieved

① Approved audit firms carrying out **statutory audits** of public interest entities must disclose **information on their total revenues** either in their financial statements or in their transparency report.

Audit firm's closing date of the annual accounts
DD/MM/YYYY

Revenue from the statutory audit of the annual and consolidated financial statements of PIEs and member entities of a group of companies whose parent company is a PIE

Revenue from the statutory audit of the annual and consolidated financial statements of other entities

Revenue from authorized non-audit services provided to entities that are controlled by the "réviseur d'entreprises agréé" or the "cabinet de révision agréé"

Revenue from non-audit services provided to other entities

Calculated total revenue
= 0.00

Buttons: Previous step, Next step, Save and continue later

3.5. Step 4: List of audited PIEs

The user must complete the list of audited PIEs carried out by the audit firm during the reference period by clicking on 'Add a PIE'.

Progress bar: 1. General information (checked), 2. Mission statistics (checked), 3. Total revenues (checked), 4. List of audited PIEs (active), 5. Claims

List of audited PIEs

Download the Excel file to complete ? + Add a PIE Delete all

① In accordance with Article 14 of Regulation (EU) N°537/2014, approved audit firms provide the CSSF each year with a list of audited public interest entities, classified according to the income they have derived from them, broken down as follows:
a) revenue from statutory audits;
b) revenue from non-audit services, other than those referred to in Article 5(1), which are required by Union or national legislation; and
c) revenue from non-audit services, other than those referred to in Article 5(1), which are not required by Union or national legislation.
The provisions of Article 4 of the above-mentioned Regulation are not covered by this list.
With regard to audit committees, those set up on a voluntary or ad hoc basis are not covered.

RCS number	Entity name	Entity type	Audit committee	Total revenues	Actions
<input type="text"/>	<input type="text"/>	All	All		

No data available

Buttons: Previous step, Next step, Save and continue later

Add one or more PIEs

General information

PIE name RCS number

PIE type Name of regulated market(s) in the European Union on which the entity's securities are admitted to trading

Audit committee

Audit committee Audit committee exception criteria

Revenues

Please indicate revenues generated in euros by the various services you have provided to this PIE.

Revenues from statutory audits €

Revenues from non-audit services or services other than those referred to in Article 5, paragraph 1, which are required by European Union or national legislation €

Revenues from non-audit services or services other than those referred to in Article 5(1) which are not required by European Union or national legislation €

Calculated total revenue
= 0.00

+ Add PIE

Quit **Add**

List of values :

- PIE type:
 - o PIE listed Bank
 - o PIE listed Insurance and Reinsurance
 - o PIE listed Other
 - o PIE non-listed Bank
 - o PIE non-listed Insurance and Reinsurance
- Audit committee:
 - o Yes
 - o No
- Audit committee exception criteria
 - o art. 52 (5) a) of the law of July 23, 2016 on the audit profession (group subsidiaries meeting the conditions specified in this article)
 - o art. 52 (5) b) of the law of July 23, 2016 on the audit profession (UCIs, FIAs as defined by the laws cited in this article)
 - o "art. 52 (5) c) of the law of July 23, 2016 on the audit profession (single activity of issuing asset-based securities within the meaning of

- Article 2(5) of Regulation (EC) No 809/2004."
- art. 52 (5) d) of the law of July 23, 2016 on the audit profession (banks meeting the conditions specified in this article).

Please note that the user can choose to add entries to the table manually, or to add them automatically via an Excel template downloadable from this screen.

3.6. Step 5: Claims

Please find the [link to download](#) the template for the "Table listing the claims registered by the professional pursuant to CSSF Regulation N° 16-07".

General information ✓ Mission statistics ✓ Total revenues ✓ List of audited PIEs ✓ **5** Claims

Claims

Table listing the claims registered by the professional pursuant to CSSF Regulation N° 16-07 [Download template](#)

Drag and drop a file
or
[Browse your files](#)

(Accepted format: PDF / Maximum size: 40MB)

Summary report of the complaints and of the measures taken to handle them (optional - only if claims have been registered)

Drag and drop a file
or
[Browse your files](#)

(Accepted format: PDF / Maximum size: 40MB)

[Previous step](#) [Submit](#)

[Save and continue later](#)

4. Contact information

In case of questions, please contact supaudit@cssf.lu