

| GENERAL INFORMATION | |
|---|---|
| Name of formality | Annual Auditing Enterprise Monitoring Certificate |
| Type of formality | Other |
| Date of last modification | 29.12.2017 |
| Responsible Authority | Accounting Department |
| Who should apply for this formality? | Any licensed auditing enterprise |
| Qualifications needed by the business to get the formality | |

| LEGAL FRAMEWORK | | | |
|---|--------|------------|----------------------|
| Name | Number | Date | Comment |
| Law on Independent Audit | 51/NA | 22.07.2014 | Part VII, Article 63 |
| Presidential Ordinance on Fees and Service Fees | 003/PO | 26.12.2012 | Article 9 |

| REQUIRED DOCUMENTS FORMALITIES | | |
|--------------------------------|--------------------|-----------------------|
| Name | Type | Comment |
| `\${SUPPORT_NAME}` | `\${SUPPORT_TYPE}` | `\${SUPPORT_COMMENT}` |

| LIST OF ATTACHED DOCUMENTS FOR FIRST TIME APPLICATION | | |
|---|-----------------------|-----------------------|
| Name of document | Type of document | File of document |
| `\${ATTACHMENT_NAME}` | `\${ATTACHMENT_TYPE}` | `\${ATTACHMENT_FILE}` |

| LIST OF ATTACHED DOCUMENTS FOR RENEW APPLICATION | | |
|--|-----------------------------|-----------------------------|
| Name of document | Type of document | File of document |
| `\${ATTACHMENT_NAME_RENEW}` | `\${ATTACHMENT_TYPE_RENEW}` | `\${ATTACHMENT_FILE_RENEW}` |

| MEAN OF PRESENTATION | | |
|---|--|---|
| Means of presentation | At the Authority Offices | |
| Address of authority | Accounting Department, Ministry of Finance | |
| Time it takes to the authorities to process the formality | 0 | If the required documents are complete according to the prescribed form, the Accounting Department of the Ministry of Finance shall consider it immediately, which is not defined in any law. |

| RENEWAL INFORMATION | |
|--|---|
| Does the formality have a validity or an expiration date? | How long will the formality be valid for? (in months) |
| YES | 12 |
| What is the process and conditions to get the formality? | |
| What is the process and conditions to renew the formality? | The certificate is valid from January 1 to December 31. The law does not define it, but the note of the license to operate an auditing enterprise specified that the renewal of the license requires the annual auditing enterprise monitoring certificate. |

| ISSUING FEES | | | | |
|-------------------------|---|--|--|--|
| Has application fees? | Service fees businesses need to disburse | Certificate fees businesses need to disburse | Application fees businesses need to disburse | Total fees businesses need to disburse |
| YES | 100000.00 | 0.00 | 0.00 | 100000.00 |
| Comments | Refer to the Ordinance No 003/PO, dated 26 December 2012 on the Fees and Service Charges, Article 9 | | | |
| ADDITIONAL ISSUING FEES | | | | |
| Additional fee names | | | | |
| NO | 0.00 | 0.00 | 0.00 | 0.00 |

| | |
|------------------------------------|--|
| Additional fee comments | |
|------------------------------------|--|

| RENEWAL FEES | | | | |
|----------------------------------|--|--|--|--|
| Has renewal fees? | Service fees businesses need to disburse | Certificate fees businesses need to disburse | Renewal fees businesses need to disburse | Total renewal fees businesses need to disburse |
| NO | 0.00 | 0.00 | 0.00 | 0.00 |
| Comments | | | | |
| ADDITIONAL RENEWAL FEES | | | | |
| Additional renewal fees names | | | | |
| NO | 0.00 | 0.00 | 0.00 | 0.00 |
| Additional renewal fees comments | | | | |