

List of competent authorities designated for the purposes of Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts (Audit Directive) and Regulation (EU) No. 537/2014 on specific requirements regarding statutory audit of public-interest entities (Audit Regulation)

Article 2(10) Audit Directive: " 'competent authorities' means the authorities designated by law that are in charge of the regulation and/or oversight of statutory auditors and audit firms or of specific aspects thereof; the reference to 'competent authority' in a specific Article means a reference to the authority responsible for the functions referred to in that Article. "

Article 20(1) Audit Regulation : " 1. Competent authorities responsible for carrying out the tasks provided for in this Regulation and for ensuring that the provisions of this Regulation are applied shall be designated from amongst the following:

- (a) the competent authority referred to in Article 24(1) of Directive 2004/109/EC;
- (b) the competent authority referred to in point (h) of Article 24(4) of Directive 2004/109/EC;
- (c) the competent authority referred to in Article 32 of Directive 2006/43/EC. "

Member States	Competent Authorities
 Belgium	College van toezicht op de bedrijfsrevisoren Collège de supervision des réviseurs d'entreprises
 Bulgaria	Комисия за публичен надзор над регистрираните одитори (Commission for public oversight for statutory auditors)
 Czech Republic	Rada pro veřejný dohled nad auditem (Public Audit Oversight Board)
 Denmark	Finanstilsynet
 Germany	APAS Abschlussprüferaufsichtsstelle
 Estonia	Ministry of Finance
 Ireland	
 Greece	ΕΠΙΤΡΟΠΗ ΛΟΓΙΣΤΙΚΗΣ ΤΥΠΟΠΟΙΗΣΗΣ & ΕΛΕΓΧΟΥ (ΕΛΤΕ) (Hellenic Accounting and Auditing Standards Oversight Board (HAASOB))
 Spain	
 France	Haut conseil du commissariat aux comptes
 Croatia	Odbor za javni nadzor revizije
	Ministarstvo financija
 Italy	Ministero dell'Economia e delle Finanze (MEF)
	Consob

Member States	Competent Authorities
 Cyprus	Επιτροπή Κεφαλαιαγοράς
	Αρχή Δημόσιας Εποπτείας Ελεγκτικού Επαγγέλματος (CPAOB).
	Κεντρική Τράπεζα της Κύπρου (CCB)
	Υπηρεσία Ελέγχου Ασφαλιστικών Εταιρειών (insurance Compliance Control Service)
 Latvia	Finanšu ministrija
 Lithuania	Finansų ministerija (Ministry of Finance)
 Luxembourg	Public Oversight of the Audit Profession – CSSF
 Hungary	Pénzügyminisztérium (Ministry of Finance)
	Magyar Könyvvizsgálói Kamara (Chamber of Hungarian Auditors)
 Malta	Malta Financial Services Authority
	Malta Accountancy Board
 Netherlands	AFM
 Austria	Österreichische Finanzmarktaufsicht
 Poland	Komisja Nadzoru Finansowego (KNF)
	Polska Agencja Nadzoru Audytowego (PANA)
 Portugal	Comissão do Mercado de Valores Mobiliários (CMVM)
 Romania	Autoritatea de Supraveghere Financiară
 Slovenia	Agencija za javni nadzor nad revidiranjem
 Slovakia	Auditing Oversight Authority
 Finland	Finanssivalvonta (FIN-FSA)
	Patentti- ja rekisterihallitus (Finnish Patent and Registration Office)
 Sweden	Finansinspektionen is designated as competent authority for the purposes of the Audit Directive and for the purposes of the Audit Regulation with regard to the supervision of the audit of public-interest entities. Revisorsinspektionen (the Swedish Inspectorate of Auditors) is designated as competent authority for the purposes of the Audit Regulation with regard to the supervision of the auditors and the audit firms.

EEA Countries.	Competent Authorities
 Iceland	Register of Annual Accounts
 Liechtenstein	Financial Market Authority, FMA
 Norway	Finanstilsynet