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| **Audit Regulation (EU) No 537/2014****Response Template** |

Closing Date for Responses - **21 November, 2014**

E-mail Response Template to - Marie.Dempsey@djei.ie

**Important** **- Please note that completed templates from all respondents will be collated.**

**Therefore, it would be appreciated if formatting text within the table could be avoided (e.g. bullet points, carriage returns etc.)**

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| **Contact details :** | **Respondent :** |
| Name(s) |   |
| E-mail address |   |
| Phone number |   |
| Postal address |   |

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| **Article 2**  | **Scope** |
| **MS Option - Article 2.3** |  |
| **Article 4** | **Audit Fees** |
| **MS Option - Article 4.2** |  |
| **MS Option - Article 4.4** |  |
| **Article 5**  | **Prohibition of the provision of non-audit services** |
| **MS Option - Article 5.2** |  |
| **MS Option - Article 5.3** |  |
| **MS Option - Article 5.4** |  |
| **Article 10** | **Audit Report** |
| **MS Option - Article 10.2** |  |
| **Article 11**  | **Additional report to the audit committee** |
| **MS Option - Article 11.1 (para 1)** |  |
| **MS Option - Article 11.1 (para 2)** |  |
| **MS Option - Article 11.2** |  |
| **Article 12**  | **Report to supervisors of public interest entities** |
| **MS Option - Article 12.1** |  |
| **Article 15**  | **Record keeping** |
| **MS Option - Article 15** |  |
| **Article 16** | **Appointment of statutory auditors or audit firms** |
| **MS Option - Article 16.7** |  |
| **MS Option - Article 16.8** |  |
| **Article 17** | **Duration of the audit engagement** |
| **MS Option - Article 17.2(a)** |  |
| **MS Option - Article 17.2(b)** |  |
| **MS Option - Article 17.4(a) + (b)** |  |
| **MS Option - Article 17.7** |  |
| **Article 20** | **Designation of competent authorities** |
| **MS Option - Article 20.2** |  |
| **Article 24** | **Delegation of tasks** |
| **MS Option - Article 24.4** |  |
| **Article 28**  | **Transparency of competent authorities** |
| **MS Option - Article 28** |  |
| **MS Option - Article 28(d)** |  |
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| **Issue** | **General Comments** |
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