



EUROPEAN COMMISSION

Internal Market and Services DG

FREE MOVEMENT OF CAPITAL, COMPANY LAW AND CORPORATE GOVERNANCE

Auditing

Brussels, MARKT/F4/GG
D(2008)

Scoreboard on the transposition of the Directive on Statutory Audit (2006/43/EC)

31 July 2008

The Scoreboard on the transposition of the Directive on Statutory Audit (2006/43/EC) was drawn up solely on the basis of the information provided by Member States as a reply to the Commission questionnaire.

The Scoreboard does not provide any views of the Commission regarding the contents of the transposition of this Directive in Member States.

**Transposition of the Directive on Statutory Audit as of 31 July
(number of Member States)**

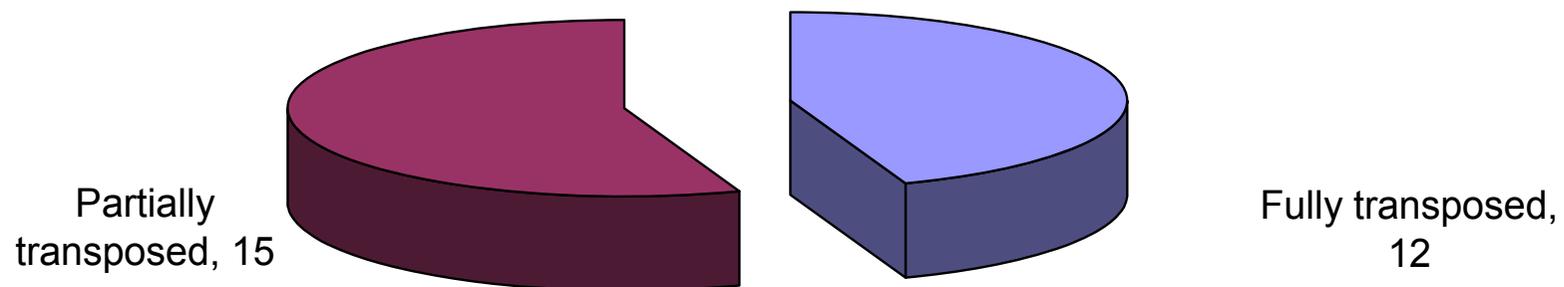


Figure 1

Transposition of the Directive on Statutory Audit in individual Member States

	Transposition process completed to date	Expected date of the full transposition of the Directive on Statutory Audit			
		sept-08	oct-08	nov-08	déc-08
AT					
BE					
BG					
CY					
CZ					
DE					
DK					
EE					
EL					
ES					
FI					
FR					
HU					
IE					
IT					
LT					
LV					
LU					
MT					
NL					
PL					
PT					
RO					
SE					
SI					
SK					
UK ¹					
Total	12 Member States				

¹ Information in the Scoreboard does not cover the transposition of the Directive in Gibraltar

 No information on the expected date for the full transposition of the Directive

Figure 2

Partial transposition in Member States (save for CY and IT*)

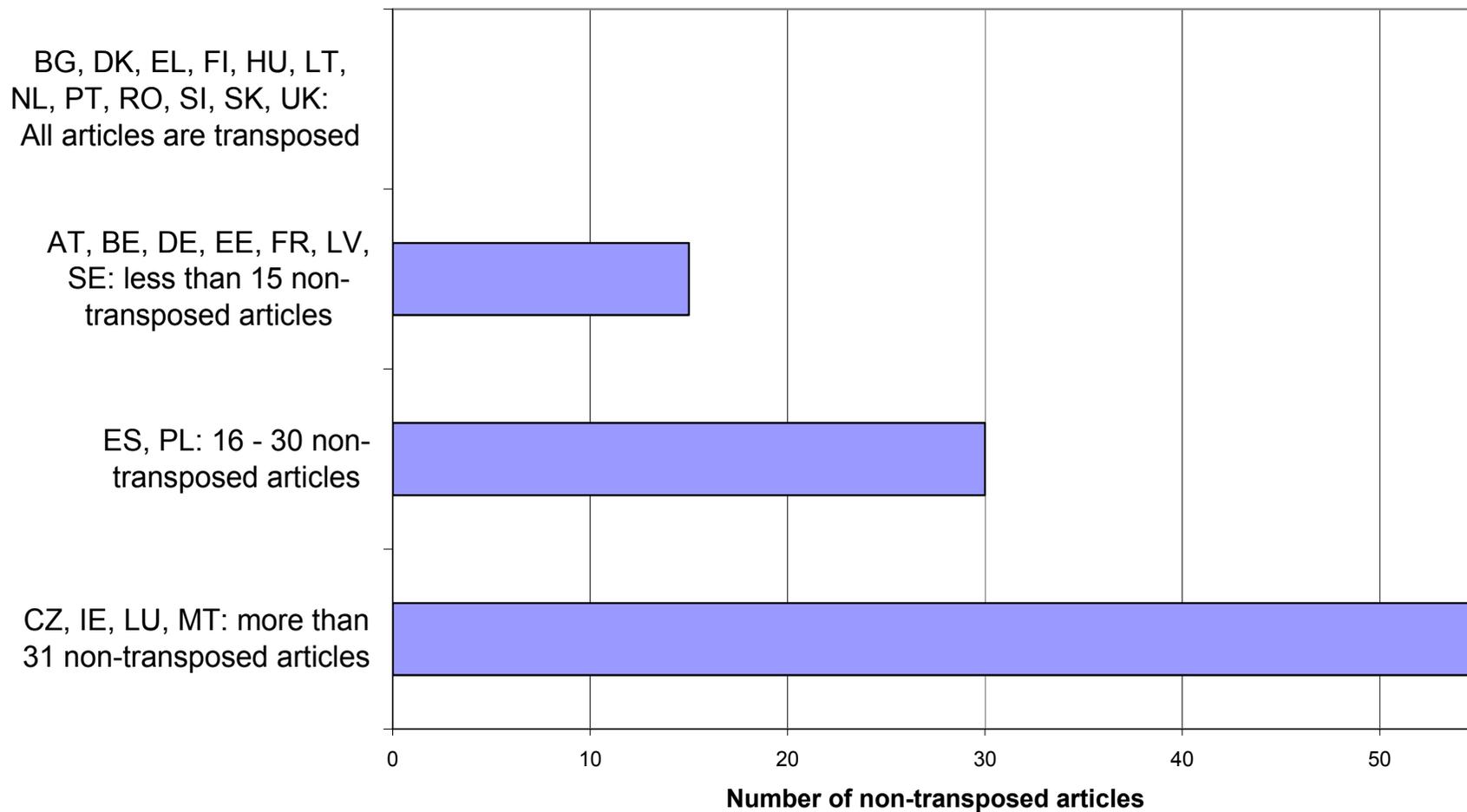


Figure 3

* - No information received

The most frequently non-transposed articles of the Directive

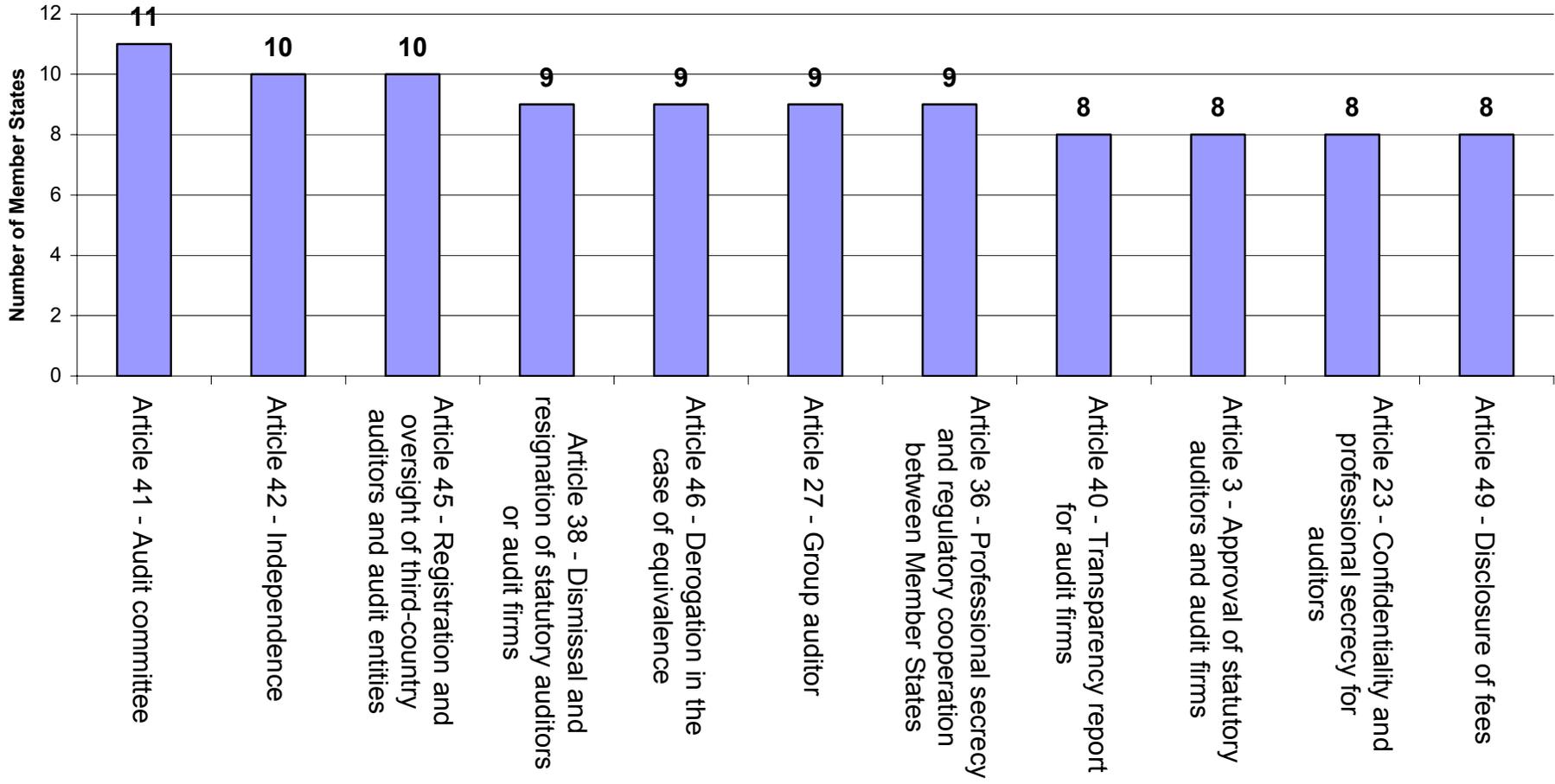


Figure 4

Establishment of a public oversight system

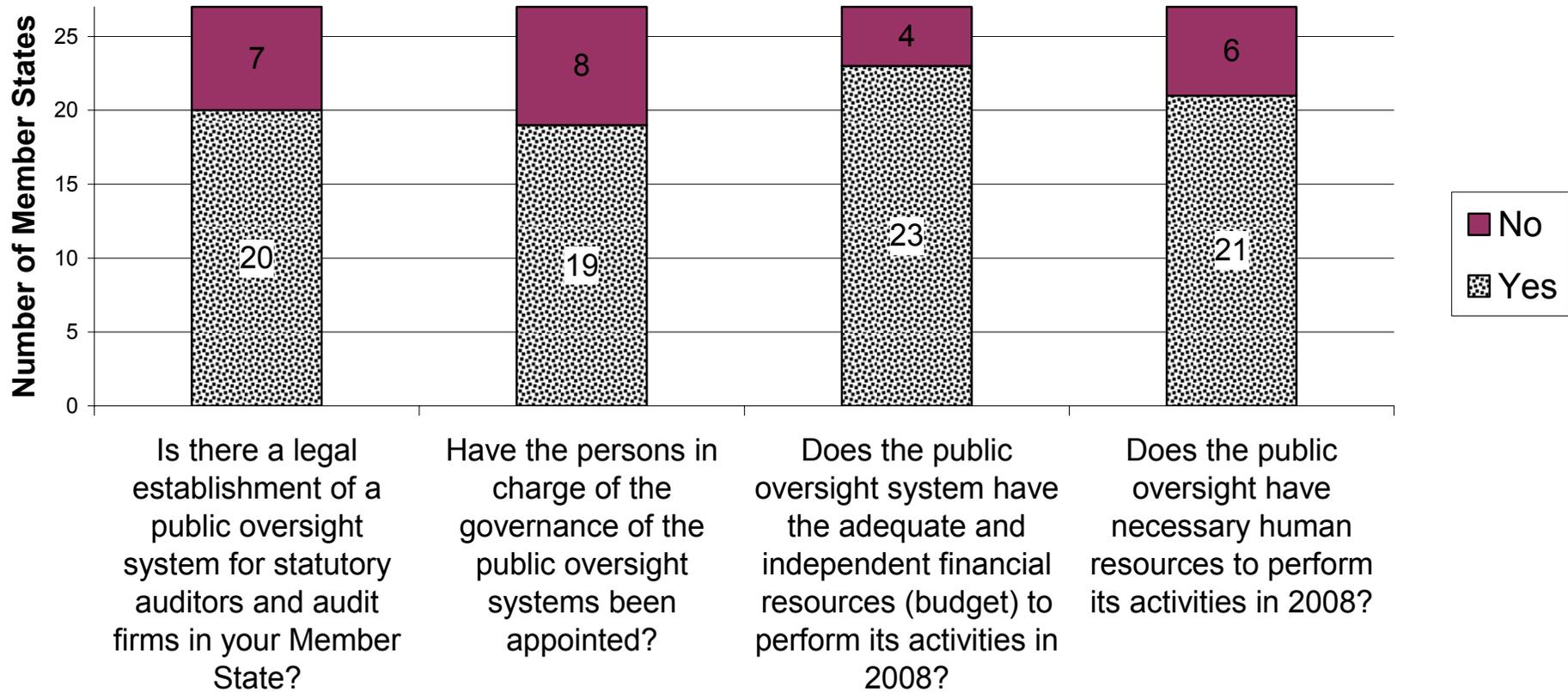


Figure 5