

To: Solvency II Working Group
 From: Prudential Team
 cc:
 Date: 26-03-2020
 Reference: ECO-SLV-20-075

Subject: For information - Overview current audit requirements across member states

Summary

As agreed during the SII WG of 19 March, members will find below a summary of currently applicable external audit requirements across member states as presented in the first wave of reporting consultation ([consultation p15](#)).

Current status	Members States
No audit of any Solvency II figures	8 Member States Slovakia, France, Hungary, Latvia, Finland, Czech Republic, Estonia, Lithuania
Audit of Solvency II figures	17 Member states
Of which:	
Balance Sheet	3 EEA States Germany, Denmark, Liechtenstein
Balance Sheet + SCR + MCR + eligible own funds	14 Member States Austria*, Belgium, Italy, Netherlands, Poland*, Portugal, Slovenia**, Spain, Sweden, Malta*, Croatia*, Romania*, Ireland**, UK****. * These countries ask for a full audit, Austria ask for the audit of the SFCR ** For SL audit requires assessment if the SFCR include and adequately present the contents of some of the chapters and correctness of some the quantitative reports *** as well as * and additionally exclusion of SCR and MCR of (partial) internal models **** For UK the scope excludes information from, or deriving from, internal and partial internal models, and sectoral information. Smaller undertakings are exempt from the audit requirement