



Zaventem, 4 February 2022

**NOTICE TO THE ACCREDITED AUDITORS  
NOTICE 2022 / 03**

Dear members,

**Subject: Article 36bis – accredited auditor’s special report**

As indicated in the IREFI/IRAIF Notice 2021/09, a model report and proposed procedures have been drafted by the dedicated Working Group and the Board in the context of the submission of application files in accordance with the circular NBB\_2021\_20 of 5 October 2021.

We hereby provide you with the model report, that has been discussed and agreed with representatives of the National Bank of Belgium.

In relation to the submission of the authorization application files in the context of the extension of existing derogations, we would like to remind you of the deadline for the submission of these files, which is 31 March 2022 at the latest.

Regarding the findings and recommendations identified and reported by the accredited auditors, the NBB invites the accredited auditors to include in the report the list of the corrective actions proposed by Management together with the expected implementation deadline.

In addition to this specific engagement and upon request of the NBB, we would like to draw your attention to the role of the accredited statutory auditors as elaborated in Chapter 7 of the circular NBB\_2021\_20 of 5 October 2021:

- The half year review of the periodic statements, and more specifically the compliance with the conditions and rules set out in article 36bis § 1bis; and
- The information to be included in the ‘rapport circonstandicié/omstandig verslag’ with respect to any non-compliance detected or material changes made by the institution to the procedures implemented and/or the methodologies and criteria used in the application of article 36bis.

Should you have questions, do not hesitate to contact me or Veerle Sablon (v.sablon@irefi-iraif.be).

Yours sincerely,

Olivier Macq  
President

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