



Diegem, 11 March 2025

## NOTICE TO THE ACCREDITED AUDITORS NOTICE 2025 / 03

Dear members,

### **Subject: Update model reports prudential reporting 31 December 2024**

The model reports for the prudential reporting as at 31 December 2024 have been updated by the dedicated working group, in close collaboration with the Board and the scientific secretariat.

In line with the publication of the circular NBB\_2024\_12 on *"The accreditation of auditors and audit firms and the cooperation of the accredited statutory auditors"* on 16 July 2024, significant adjustments and additions have been made to the model reports for the prudential reporting to the NBB.

These can be detailed as follows:

- Preliminary information: updating of the model report, taking into account the requirements with respect to, among other things, the information on the audit plan and the materiality levels, as already communicated on 27 September 2024 (Notice 2024/08);
- Report on the periodic prudential returns: drafting of separate model reports for credit institutions and financial holdings, central securities depositories and stockbroking firms, as a result of the new risk based and cyclic audit approach in the scoping of the work of the accredited auditors on the periodic prudential returns; and
- Comprehensive report: drafting of a new model report, complying with the new structure and requirements defined by the NBB.

In addition, a free translation of the model reports for credit institutions and insurance companies in English is provided.

The adjustments to the model reports for the reporting to the FSMA are the following:

- Management companies: inclusion of amended confirmations following the regulation of 15 November 2023 that entered into force as at 1 January 2024; and
- (A)ICB/OPC(A): smaller modifications following recent meetings with the FSMA.



The model reports are provided for illustrative purposes only. It is impossible to describe all the facts and circumstances that need to be taken into account when drafting the reports. The accredited auditors will have to use their professional judgement in determining the findings to be highlighted and the conclusions to be expressed to the prudential authorities.

The updated versions, both in “clean” and “track changes”, can be found on the IRE/IBR website:

- <https://www.ibr-ire.be/fr/actualites/communications-iraif>
- <https://www.ibr-ire.be/nl/actueel/berichten-irefi>

If you would have further questions, do not hesitate to contact Veerle Sablon ([v.sablon@irefi-iraif.be](mailto:v.sablon@irefi-iraif.be)) or myself.

Yours sincerely,

DocuSigned by:

A handwritten signature in black ink, appearing to read "D. Walgrave", is enclosed within a blue DocuSigned signature box.

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Damien Walgrave  
Chairman

#### Annexes:

##### NBB reports:

- 1. IRAIF – NBB Model Reports – 31 December 2024 – FR clean
- 1. IRAIF – NBB Model Reports – 31 December 2024 – FR track changes
- 1. IRAIF – NBB Model Reports – Comprehensive report – FR
  
- 1. IREFI – NBB Model Reports – 31 December 2024 – NL clean
- 1. IREFI – NBB Model Reports – 31 December 2024 – NL track changes
- 1. IREFI – NBB Model Reports – Comprehensive report – NL
  
- 1. IREFI – NBB Model Reports – 31 December 2024 – ENG
- 1. IREFI – NBB Model Reports – Comprehensive report – ENG

##### FSMA reports:

- 2. IRAIF – FSMA Model Reports – 31 December 2024 – FR clean
- 2. IRAIF – FSMA Model Reports – 31 December 2024 – FR track changes
  
- 2. IREFI – FSMA Model Reports – 31 December 2024 – NL clean
- 2. IREFI – FSMA Model Reports – 31 December 2024 – NL track changes