



Zaventem, 26 March 2024

**NOTICE TO THE ACCREDITED AUDITORS  
NOTICE 2024 / 03**

Dear members,

**Subject: Update model reports prudential reporting 31 December 2023**

The model reports for the prudential reporting as at 31 December 2023 have been updated by the dedicated working group, in close collaboration with the scientific secretariat.

The main adjustments and additions made in comparison with prior year relate to the following:

- FSMA reports on management companies: inclusion of amended confirmations for management companies that are early adopters of the regulation of 15 November 2023 (entering into force as at 1 January 2024);
- FSMA reports on (A)ICB/OPC(A): modifications following the recent meetings with the FSMA, including the mentioning of the CIS\_SUP\_3 tables (new as from 2023 onwards) and the update of the footnotes; and
- All reports: modifications to ensure the accuracy and the consistency of the wording across the different reports and languages.

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>

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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