



Zaventem, 23 December 2021

**NOTICE TO THE ACCREDITED AUDITORS
NOTICE 2021/11**

Dear members,

Subject: Law of 2 June 2021 – Annual statement with respect to Special Mechanisms to the attention of the prudential control authorities

The law of 2 June 2021 on various financial provisions to fight against fraud has been published on 18 June 2021 in the Belgian Gazette. This law defines the role and obligations of the accredited auditors in this matter, including the issuance of an annual statement specifying whether or not they have identified, in the course of their audit mandate, any evidence of prohibited special mechanisms.

In this context, model reports of this annual statement have been drafted by the IRAIF/IREFI, that are currently submitted to the prudential control authorities for their review and approval. In the meantime, to facilitate the planning and the performance of the procedures by the accredited auditors, the Board wants to share the French versions of this draft at this stage. The Dutch versions of this report will be shared with you as well once finalized.

We would also like to remind our members of the role of the (accredited) auditor in the prevention of money laundering and terrorist financing, the reporting obligation towards the CTIF in the event of the suspicion of money laundering and the related prohibition to share this information with the client. The transmission of the annual statement to the client should therefore be carefully considered by the accredited auditor on a case-by-case basis. When the statement is transmitted to the client, the restrictions on use and distribution as set out in the model report should be included in the cover letter to the client. No restrictions on use and distribution need to be included in the annual statement addressed to the prudential control authorities.

Should you have further questions, do not hesitate to contact me, a Board member or Veerle Sablon (v.sablon@irefi-iraif.be). We wish you a Merry Christmas and a happy New Year.

Yours sincerely,

Olivier Macq
President

Annexes: Draft Annual Statement NBB (FR), Draft Annual Statement FSMA (FR)

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