**(1.1.1 EN) Voorbeeld van een opdrachtbevestiging voor een controle …**

NB: Dit voorbeeld van een opdrachtbevestiging voor een controle is gebaseerd op de tekst van de Nederlandse Standaard 210, *'Overeenkomen van de voorwaarden van controleopdrachten'* en verwijst naar de Algemene Voorwaarden. Afhankelijk van de concrete omstandigheden kunnen elementen in de brief worden toegevoegd, weggelaten en/of anders worden geformuleerd.

Op basis van wet- en regelgeving, waaronder EU-Verordeningen en -Richtlijnen en Titel 9 Boek 2 BW, spelen de raad van commissarissen en de algemene vergadering een belangrijke rol bij het proces van toezicht resp. autorisatie rond het voorstel van het bestuur over verlening van de controleopdracht.

De formele afronding van de opdrachtbevestiging zullen deze organen hebben gedelegeerd aan de directie. In deze voorbeeldbrief is daarom het bestuur de geadresseerde. Uitgangspunt is dat het bestuur de rechtspersoon vertegenwoordigt en bevoegd is namens de rechtspersoon rechtshandelingen te verrichten, zoals de overeenkomst van opdracht aan te gaan met een controlerende accountant.

Voor de interne governance binnen de rechtspersoon is het dan wel wenselijk dat de opdrachtbevestiging ter kennisneming van de raad van commissarissen wordt gebracht. Daartoe zou aan het eind van de brief bijvoorbeeld deze zin kunnen worden opgenomen: 'We kindly request you to provide the supervisory board with a copy of this letter for information purposes' of 'At your request, we have sent a copy of this letter to ...'.

In onderstaande voorbeeldbrief wordt rekening gehouden met de mogelijkheid dat deponering op digitale wijze gebeurt via SBR (verplicht voor ondernemingen vanaf boekjaar 2025), met uitzondering van beursgenoteerde ondernemingen die bij de AFM in ESEF deponeren.

Deze voorbeeldbrief pretendeert niet alle mogelijke relevante onderwerpen te omvatten. In alle gevallen zal de voorbeeldtekst in overeenstemming moeten worden gebracht met de specifieke situatie. Eventuele niet in Algemene Voorwaarden opgenomen aansprakelijkheidsregelingen zullen van geval tot geval specifiek moeten worden geredigeerd. Zo nodig zal over de brief moeten worden overlegd met een jurist.

Dear management,[[1]](#footnote-1)

In accordance with the decision made by the general meeting / supervisory board /management (board) of ... (naam entiteit) ('the company[[2]](#footnote-2)') at the meeting of ... (datum), you have requested us to audit the financial statements of ... (naam entiteit) [***optioneel****: and its subsidiaries, as mentioned in appendix XX*] for the financial year ending at 31 December YYYY (of bij een gebroken boekjaar: for the year ending 30 June YYYY).

[***Optioneel: Bij entiteiten die moeten deponeren conform Besluit Elektronische Deponering Handelsregister****:*

*As of period 2025 you are required to file the financial statements in digital form at the trade register of the Chamber of Commerce (by Standard Business Reporting, SBR, a standardised way to provide information). Before you do this we will determine whether the true and fair view of the financial statements to be filed in digital form corresponds with the audited financial statements and the relevant legal requirements.*]

We are pleased to confirm our acceptance of this engagement by means of this letter.

**Engagement**

*Financial statements*

As auditor of the company we examine whether the financial statements of ... (naam entiteit) [***optioneel****: and its subsidiaries*] give a true and fair view required by law.

The financial statements of the company comprise the consolidated financial statements and the company financial statements. We will report the results of our audit in an auditor's report on the true and fair view of the financial statements.[[3]](#footnote-3)

*Other information*

In our auditor's report we also report on the other information, including the management report, other information pursuant to Part 9 of Book 2 of the Dutch Civil Code and additional information, if any.

Accordingly we read the other information and consider, based on our knowledge and understanding to be obtained through our audit of the financial statements or otherwise, whether the other information:

* is consistent with the financial statements and does not contain material misstatements;
* contains the information as required by Part 9 of Book 2 of the Dutch Civil Code.

By performing these procedures, we comply with the requirements of Part 9 of Book 2 of the Dutch Civil Code and the Dutch Standard 720. The scope of these procedures is substantially less than the scope of those to be performed in our audit of the financial statements.

Our responsibilities for relating to other information under Dutch Standard 720 apply regardless of whether the other information is obtained prior to, or after, the date of the auditor’s report. In accordance with the Dutch Standard 720 this responsibility does not extend to the digital markings used in the financial statements to be filed in digital form. If the auditor concludes that a material misstatement exists in other information obtained after the date of the auditor’s report, the auditor shall:

1. if the other information is corrected, perform the procedures necessary in the circumstances (depending upon whether the other information was published before it was corrected); or
2. if the other information is not corrected after communicating with those charged with governance, take appropriate action considering our legal rights and obligations, to seek to have the uncorrected material misstatement appropriately brought to the attention of users for whom the auditor’s report is prepared.

**Auditor's responsibilities for the audit of the financial statements**

We will conduct our audit in accordance with Dutch law including the Dutch Standards on Auditing. This requires that we comply with ethical requirements.[[4]](#footnote-4)

[***Bij cliënten die als rechtspersoon in 2025 voor het eerst digitaal deponeren****:*

*Any changes in laws and regulations regarding the financial statements to be filed in digital form may affect our procedures*.]

[***Optioneel****: Please note that any other changes in laws and regulations may affect our procedures.*]

We are required to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The selected procedures depend on our judgement, including our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making this risk assessment, we consider the internal control relevant to the company's preparation and fair presentation of the financial statements.

The purpose of these risk assessments is to design appropriate audit procedures, not to express an opinion on the effectiveness of internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Please note that through the use of selective testing and other inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements might not be detected, even though the audit is properly planned and performed in accordance with the Dutch Standards on Auditing.

**[*Optioneel: Audit for consolidation purposes***

*You are responsible for preparing financial information for consolidation purposes. In addition to our statutory audit of the financial statements we will also audit the financial information prepared for consolidation purposes, on the instructions of the group auditor.*

*The nature and extent of our audit procedures are defined by the group auditor. The audit will be conducted in accordance with the instructions of the group auditor [****optioneel****: and using the specified materiality, which is usually larger than the company's financial statements. In accordance with the instructions of the group auditor, we will communicate our findings to the group auditor in writing.*

*We will request you to provide written confirmation of your representations made in the context of our audit of the financial information for consolidation purposes*.][[5]](#footnote-5)

**[*Optioneel: Group audit***

*We will determine the nature and extent of the audit procedures performed at group components. Decisive are the size and/or the risk profile of the group components, for instance group components in specific countries, or due to significant risks with regard to measurement or complex operations. On this basis, we select group components for which an audit, review or specified (audit) procedures is to be carried out, and issue written instructions to other (foreign) public auditors setting out the Dutch Standards on Auditing to be applied, as well as the reporting formats and deadlines for submitting reports. We will discuss the contents of these instructions with you in advance.*

*We will take responsibility for the direction, supervision and performance of the group audit in compliance with Dutch law, including the Dutch Standards on Auditing, and whether the auditor's report that is issued is appropriate in the circumstances.*

*The basis of our work is the Dutch Standard 600 'Bijzondere overwegingen - controles van financiële overzichten van een groep (inclusief de werkzaamheden van accountants van groepsonderdelen)' (Special considerations - audits of group financial statements (including the work of component auditors).*]*[[6]](#footnote-6)*

**[*Optioneel: Miscellaneous auditor's reports***

*Pursuant to certain regulations or agreements ... (benoeming specifieke (wettelijke) regelingen/overeenkomsten), you requested us to issue an auditor's report on ... (benoemen soort verklaring via object van onderzoek, bijvoorbeeld bij a grant statement, a project income statement, insured interest statement, payroll summary, etc.). These statements are your responsibility. We would like to draw your attention to the fact that the ... (benoeming specifieke (wettelijke) regelingen/overeenkomsten) regulation generally requires our audit procedures to be performed to a more detailed level than usual for the audit of financial statements.*

*We will request you to provide written confirmation of your representations made in the context of our audit on ... (object van onderzoek).][[7]](#footnote-7)*

**[*Optioneel: Review of interim financial information***

*In connection with the audit of the financial statements, we will review the unaudited [consolidated] interim financial information and accompanying information of the company for the period ending ... (datum) before they are published.*

*This review engagement will be conducted in accordance with the Dutch Standard 2410, 'Het beoordelen van tussentijdse financiële informatie door de accountant van de entiteit' (Review of interim financial information performed by the independent auditor of the entity). The nature and extent of the procedures to be performed are significantly less than those for an audit. Due to the limited extent of the procedures, it is possible that such procedures will not result in the identification of material adjustments that are required to make the interim financial information compliant with the Richtlijnen van de Raad voor de jaarverslaggeving (Dutch Accounting Standards Board's Guidelines for annual reporting)/International Financial Reporting Standards as adopted by the European Union.*

*In addition to our review report we will communicate to you a report regarding the results of our procedures to the company's management, including notification of all matters that come to our attention that we consider material adjustments to the interim financial information in order to make the interim financial information compliant with the applicable standards.*

*Our report on the interim financial information is for the sole use of the company*.][[8]](#footnote-8)

[***Optioneel, op verzoek van de cliënt bij deponering in iXBRL-formaat:*** ***Assurance on the financial statements to be filed in digital form***

*Together with the audit of the financial statements we examine the extent in which the digital form of the annual report complies with the Regelgevende Technische Standaard (regulatory technical standard, RTS) of the SBR-domain 'Handelsregister'.*

*This assurance engagement will be performed in accordance with the Dutch Standard 3950N, 'Assurance-opdrachten inzake het voldoen aan de criteria voor het opstellen van een digitaal te deponeren jaarrekening' (assurance engagements relating to compliance with criteria for digital reporting). You are responsible for the preparation of the annual report. We will prepare a separate assurance report on this assurance engagement, that may be included in the annual report*.][[9]](#footnote-9)

**Independence**

In accordance with Dutch law, including the ‘*EU Regulation on specific requirements regarding statutory audit of public-interest entities*’[[10]](#footnote-10), the ‘*Wet toezicht accountantsorganisaties’* (Wta, *'Audit firms supervision act'*)[[11]](#footnote-11) and *'Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten'* (ViO, ‘*Code of ethics for professional accountants’*, a regulation with respect to independence) [***Optioneel****: 'and the applicable regulations of domestic and foreign stock exchanges regulators, e.g. SEC-regulations'*], we are required to be independent of our 'assurance clients'.[[12]](#footnote-12)

These regulations include limitations as to the services we may provide to our audit clients.[[13]](#footnote-13)

Pursuant to Wta and in relation with ViO, an audit firm performing a statutory audit for a public interest entity is not allowed to perform other professional services for that entity and related entities.[[14]](#footnote-14) Article 16 ViO states which services are considered to be audit services. The scope of Article 16 ViO also includes services provided by other components of the audit firm's network.

If we have started with the audit engagement and subsequently identify circumstances that might jeopardise the independent performance of the audit engagement, we may have to suspend the audit engagement immediately. In that case we will seek to find a solution that enables us to continue the audit engagement as soon as possible. If we believe that the situation cannot be resolved, we will possibly need to terminate the audit engagement prematurely.

If the threat arises from a combination of the audit engagement with another engagement related to us or to a component of our network and we deem a solution not possible, it may be necessary to terminate one of the engagements prematurely. We will notify you before we decide to do so. We are not liable for any damage resulting from such a termination. The foregoing shall not apply in case of willful misconduct or gross negligence on our part.

To continue safeguarding our independence in the most efficient way, we require you to inform us about the legal structure of your company, the names of the direct and indirect shareholders, as well as the names of all other (group) companies and affiliates to which your company is directly or indirectly related, stating which of these companies and shareholders is listed on a recognised stock exchange, or whose shares are marketed under the regulations of a recognised stock exchange or other equivalent body, e.g. a multilateral trading facility. Any (proposed) change in the company's structure or in the legal composition or structure of its group may result in us being obliged to discontinue providing certain services to your company.

*[Als geen sprake is van een vennootschap voorgaande paragraaf vervangen door: To continue safeguarding our independence in the most efficient way, we require you to inform us about the legal structure of your organisation, and the names of all other companies, including group companies and affiliates to which your organisation is directly or indirectly related, stating which of these companies and shareholders is listed on a recognised stock exchange, or whose shares are marketed under the regulations of a recognised stock exchange or other equivalent body, e.g. a multilateral trading facility. Any (proposed) change in the organisation's structure or in the legal composition or structure of its group may result in us being obliged to discontinue providing certain services to your organisation.*]

Should there be any threats to our independence, we will discuss them with you. Topics to discuss may include:

* long-term involvement;
* gifts and hospitality;
* business relations;
* working relations (commencement of employment at the audit client).

[***Optioneel****: We request you to schedule our independence as an item on the agenda of our annual meeting with the company's supervisory body/supervisory board/supervisory committee/audit committee/management*].[[15]](#footnote-15)

**[*alleen bij oob’s: Notification pursuant to Article 12 of the EU Regulation***

*As the external auditor, pursuant to Article 12 of the EU Regulation on the statutory audit of public interest entities we have the duty to report promptly to the competent authorities any information of which we have become aware while carrying out the statutory audit of which may bring about any of the following:*

* *a material breach of the laws, regulations or administrative provisions which lay down, where appropriate, the conditions governing authorisation or which specifically govern pursuit of the activities of the public-interest entity;*
* *a material threat or doubt concerning the continuous functioning of the public-interest entity; a refusal to issue an audit opinion on the financial statements or the issuing of an adverse or qualified opinion*.]

**[*Alleen bij oob’s: Notification pursuant to Article 7 of the EU Regulation***

*If we suspect or have reasonable grounds to suspect that irregularities may occur or have occurred, including fraud in respect of financial statements, we will notify you accordingly and request you to investigate the matter and to take appropriate measures to deal with these irregularities so as to avoid recurrence. If you fail to investigate the matter, pursuant to Article 7 of the EU Regulation on statutory audits of public interest entities we are required to notify the competent authorities of these irregularities*.]

**Wet ter voorkoming van witwassen en financiering terrorisme (Wwft, Act on the prevention of money laundering and terrorist financing)**

Under the *'Wet ter voorkoming van witwassen en financiering van terrorisme'* (Wwft, ‘*Act on the prevention of money laundering and terrorist financing’*) we have to carry out a customer due diligence. Furthermore this act obliges us to report unusual transactions carried out or intended at or by a client to the Financial Intelligence Unit Nederland based in Zoetermeer, the Netherlands.

**Nadere voorschriften NOCLAR (regulations on NOn-Compliance with Laws And Regulations)**

The Nadere voorschriften NOCLAR apply to us. They contain requirements how we are required to act in case of non-compliance with laws and regulations by your company. Where appropriate we are required to report a relevant occurrence of non-compliance with laws and regulations immediately to a proper regulatory or enforcement authority. For more information about the NV NOCLAR, we refer to the website of the Nederlandse Beroepsorganisatie van Accountants (<https://nba.nl>).[[16]](#footnote-16)

**[*Optioneel: Dutch Corporate Governance Code***

*In performing our audit, we will comply with the principles and best practice provisions regarding the role of the independent auditor, as laid down in the Dutch Corporate Governance Code. They prescribe, amongst other things, that we discuss our audit plan, the management letter and our audit report with the audit committee, and that we attend the supervisory board meeting during which our audit report is discussed.*

*Key topics to be discussed are our appointment, our independence, cooperation with the internal auditors and our relationship with the various bodies of the company.*

*Under the provisions of the Code, we will promptly notify the chair of the audit committee if we detect or suspect any impropriety or accounting irregularity during the course of our audit engagement. If the (suspicion of any) impropriety or accounting irregularity concerns the performance of an executive director, we will report this to the chair of the supervisory board*.][[17]](#footnote-17)

**[O*ptioneel: Using the work of internal auditors***

*In carrying out our work, we use the work performed by Internal Audit. Agreements will be made with Internal Audit about the joint coordination of the audit planning, the nature and scope of the work to be performed, the report and the documentation.*

*When using the work of Internal Audit, the Dutch Standard 610 'Gebruikmaken van de werkzaamheden van interne auditors' (Using the work of internal auditing) applies. The standard requires, amongst other things, that we evaluate and test relevant work performed by Internal Audit to satisfy ourselves that the work is adequate for our purposes and to establish what work has to be performed by our own professionals.*

*The working papers of Internal Audit, in which work relevant to the audit of the financial statements is documented, must be accessible to us at all times, even after termination of our engagement. This is irrespective of the reasons for and/or method of termination. The Internal Audit working papers will be kept for a minimum of seven years after termination of the work of a given audit year, or longer if we believe it is necessary (for example in the case of threatened or actual civil, criminal or disciplinary proceedings). Agreements on documentation are evaluated each year and amended where necessary.]*

[***Optioneel, alleen bij wettelijke controle****: We emphasise that using internal auditors as members of our audit team to provide direct assistance under our control and supervision is not allowed for statutory audits on the basis of Article 24a of the 'Verordening Accountantsorganisaties' (VAO, Regulation Accountancy Organisations).]* ][[18]](#footnote-18)

**Management's [indien van toepassing: and supervisory board's] responsibility**

By signing this engagement letter you acknowledge and understand that you are responsible for:

* the preparation and fair presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. [***Optioneel****: Indien de verantwoordelijkheid voor de jaarrekening in overeenstemming met IFRS is, dient de tekst als volgt te luiden: The preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code*];
* the timely and complete filing (in digital form) at the trade register of the Chamber of Commerce of the financial statements to be filed, in accordance with Part 9 of Book 2 of the Dutch Civil Code being derived from the audited financial statements and complying with the standards and specifications of the SBR-appointment system*.* [***Bij ondernemingen die in XBRL-formaat deponeren***: *If you are filing your financial statements in XBRL format with the trade register, and the XBRL format restricts the classification, naming and order for financial statements for filing purposes, it is important for you to timely identify any deviations and to take appropriate action*;][[19]](#footnote-19)
* such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and for
* the preparation of the other information, including the management report and other information as required by Part 9 of Book 2 of the Dutch Civil Code;
* assessing the company's ability to continue as a going concern. Based on the financial reporting framework(s) mentioned, you should prepare the financial statements using the going concern basis of accounting, unless you either intend to liquidate the company or to cease operations, or you have no realistic alternative but to do so. You should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements;[[20]](#footnote-20)

and for providing us with:

* access to all information that is relevant to the preparation of the financial statements, the notes and any other information, such as records, documentation and other matters;
* additional information that we may request for the purpose of the audit; and
* unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence[*;*
* *if some of the documents that comprise the annual report will become available after the date of our auditor’s report, providing us with these document(s) when available, and prior to its issuance, such that we can complete our procedures*].

You should ensure that the rights and obligations of the company and the consolidated companies are adequately disclosed in the financial statements, including the existing rights and obligations that are not recorded by standard accounting procedures. In certain cases, these rights and obligations might be overlooked during an audit.

Known and expected events and circumstances must also be adequately disclosed in the financial statements. In connection with the above aspects, we will request you to confirm in writing the information provided to us in this context.

We will also request you to confirm to us in writing that in your opinion the effect of any unadjusted misstatements in the financial statements, both individually and in aggregate, is immaterial for the financial statements as a whole. A list of these items will be included in the written confirmations or attached to it.

[***Indien van toepassing****: The supervisory board is responsible for overseeing management regarding these aspects above*.]

We are confident in receiving full cooperation of your staff and trust that all reports, documentation and other information necessary for conducting the audit will be made available to us.[[21]](#footnote-21)

**[*Optioneel: Publication of press releases***

*When publishing press releases containing information on the annual results, Article 2:395(2) of the Dutch Civil Code requires the management board of the company to state the opinion given in the auditor's report issued on the financial statements, or to explain why an auditor's report is not yet available. Given the overlap between management's responsibility and the procedures we perform as independent auditor, you will need to allow us the opportunity to review press releases on annual results prior to their publication and, if necessary, to give our comments and/or suggestions*.][[22]](#footnote-22)

**Fraud**

The primary responsibility for the prevention and detection of fraud rests with management, under the supervision of the supervisory board. We are neither responsible nor accountable for the prevention of fraud.

In this respect, management and the supervisory board are responsible for (supervision on) the control environment that is adequately designed and operating effectively to address the risks of material misstatement due to fraud.

[***Optioneel***: *Your process for identifying risks, including risks relating to fraud and corruption, relevant to financial reporting objectives, estimating the significance of the risks, assessing the likelihood of their occurrence and deciding about actions to address those risks (‘ your (fraud) risk assessment’ ), should be performed appropriately in the circumstances.*]

Because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation, an audit, even though designed and conducted in accordance with generally accepted auditing standards, might not detect a material fraud.

As our audit is designed to obtain reasonable assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error, our audit engagement is not specifically designed to detect fraud. If we detect signs of fraud during the conducting of the audit, we will carry out a supplementary investigation to determine the nature and extent of the fraud, irrespective of the potential extent and nature of the suspected fraud. If we detect indications of fraud, or have a reasonable suspicion of fraud, we will report this to management and/or the supervisory board.

In accordance with the Dutch Standard 240 '*De verantwoordelijkheden van de accountant met betrekking tot fraude in het kader van een controle van financiële overzichten*' (The auditor's responsibility to consider fraud in an audit of financial statements) we will request you to confirm to us the following in writing:

1. management acknowledges its responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud;
2. management has disclosed to us the results of its assessment of the risk that the financial statements may be materially misstated as the result of fraud;
3. management has disclosed to us its knowledge of fraud or suspected fraud affecting the entity involving:

* management;
* employees who have significant roles in internal control; or
* others where the fraud could have a material effect on the financial statements; and

1. management has disclosed to us its knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

**Compliance with specific laws and regulations**

You [under the supervision of the supervisory board] are also responsible for compliance with statutory and other provisions. In general, an audit engagement will not lead to the discovery of all instances of violations of laws and regulations. Irrespective of its materiality, the discovery of such a violation will result in consideration of the implications pertaining to the integrity of management and/or other employees and other aspects of our audit.

We will request you to confirm to us in writing that you have provided all information concerning all actual or possible violations of laws and regulations of which you are aware and that need to be taken into account when performing our audit of the financial statements.

**Auditor reporting**

We will report, in accordance with our audit findings, through an auditor's report [***optioneel***: *two separate auditor's reports, one on the company financial statements and one on the consolidated financial statements*]. Please find enclosed [an] example[s] of the expected auditor's report. The form and content of our report may need to be amended in the light of our audit findings. [***Indien van toepassing****(benoem de relevante elementen op basis van Standaard 700): Our auditor’s report contains among others information in support of our opinion, including information about the materiality used, the scope of our (group)audit, our audit approach fraud risks, our audit approach going concern and key audit matters.*]

The auditor's report is meant to be submitted to the general meeting together with the financial statements for adoption and to be included in the relevant published documents, including the financial statements, the management report, other information pursuant to Part 9 of Book 2 of the Dutch Civil Code and additional information, if any. You will provide us with draft versions of such documents prior to publication. Our auditor's report shall not be made public until we have given our written permission for publication.

Our prior written permission is required for each new publication of our auditor's report included in another financial statement, including publication on the Internet, the publication of a new financial report, part of the financial statements or summary financial statements in which a reference to our auditor's report is included or our name appears, as well as its distribution to third parties, and the use of our name in any other document that is published or made available to third parties. For each of these situations, you will need to provide us with a draft of the document well in advance of its distribution.

The report intended for the supervisory board and management presents the major conclusions from our procedures that we consider essential for them to be aware of. We will organise regular meetings to keep the supervisory board and management informed about important matters requiring immediate attention.

If applicable, we will send you a management letter containing audit findings and recommendations. In this letter we will set out any observed significant deficiencies and possible improvements in internal control.

*[****Optioneel****: Communication with the supervisory body / supervisory board / supervisory committee / audit committee on all aspects of our relationship is also a key safeguard for our independence.*

*To this end, we will report to you annually the following:[[23]](#footnote-23)*

* *confirmation of our independence in relation to your company;*
* *fees we have charged and will be charging, broken down by audit and other types of service provided by our organisation;*
* *details of relationships between your company and our organisation that might affect our independence;*
* *gifts and personal expressions of hospitality, received or provided, insofar as they have an (estimated) value of more than € 100;*
* *other measures to safeguard our independence*.][[24]](#footnote-24)

**[*Optioneel: Attendance of the auditor at the general meeting***

*In accordance with the Dutch Corporate Governance Code, we can be requested to attend the general meeting and to address our audit procedures and auditor's report on the financial statements during the general meeting. In the event of such a request, we would like to meet prior to the general meeting with the Chairman of the general meeting [and with the Chairman of the audit committee and the CFO] to discuss a number of matters in order to understand:*

* *how the general meeting is being prepared;*
* *the likely content of expected questions;*
* *the procedure that the Chairman of the general meeting will follow regarding how questions will be redirected to us.*

*We emphasise that we can only answer questions concerning our audit and auditor's report on the financial statements. These could concern the objective and scope of the audit, audit approach, tests of the system of internal controls to the extent they are relevant to the audit of the financial statements, performance of the audit procedures, and the content of the auditor's report. In principle, all other questions concerning the annual report, including the financial statements and the management report, or the relationship between the company and the auditor should be addressed by the Chairman of the general meeting or referred to a member of management or the Chairman of the audit committee.*

*Regarding our attendance at the general meeting, you relieve us of our duty of confidentiality for the duration of the general meeting.*

*To allow us the opportunity to verify the correct and complete transcription of our responses to the questions posed, we request you to provide us in good time with the draft minutes of the Meeting, in case we are quoted in them*.][[25]](#footnote-25)

**[*Optioneel: Examination of our working papers by supervisory authorities and other bodies***

*All working papers, reports and other documentation produced by our organisation as part of our engagement remain the property of our organisation.*

*Based on legal or other provisions, we can be compelled to grant access to our working papers and files to third parties, for example supervisory authorities or Fiscale inlichtingen- en opsporingsdienst (FIOD, an agency to investigate (financial) crime)). Furthermore, third parties can request us to provide information or grant access to our working papers and files.*

*Based on our confidentiality rules we are, in certain cases, required to obtain your written permission for access to our files. If we receive such a request, we will contact you as soon as possible regarding the conditions under which this request can be accepted. For a regular tax audit in relation with the aforementioned matter, the Belastingdienst (Dutch tax and customs administration) can also request for information or access to working papers and files. Initially, such a request will be communicated to you and/or your legal or tax advisor by the employee of the tax authorities.*

*We believe that it is in the public interest that the Belastingdienst can rely on the procedures performed as part of the audit of the financial statements to assist them in the tax audits. We will request you for your written permission. In case of a request by the Belastingdienst we will contact you as soon as possible.*

*If you do not want to provide your written permission, we are obliged, based on our ethical requirements, to assess the reasons for not providing permission*.][[26]](#footnote-26)

**General Data Protection Regulation**

In performing this engagement, we may deal with personal data for which the General Data Protection Regulation (GDPR) is applicable. For this engagement we are to be considered as a controller as defined in the GDPR. For more information about the AVG, we refer to the website of the Autoriteit Persoonsgegevens (<https://autoriteitpersoonsgegevens.nl>/).[[27]](#footnote-27)

**Fees**

[***Optioneel****: For the financial year YYYY we agreed upon an audit budget of € ... in total.*] [[28]](#footnote-28)

Our fees are based on the time spent by the members of our audit team, including additional costs incurred. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required of each of the team members. We will issue monthly invoices, based on the progress of the work. Our payment terms are ... days. [***Optioneel****: If during the audit findings are identified that require further investigation, the cost thereof will be charged separately*.]

**Validity and General Terms and Conditions**

This engagement letter will remain valid until the engagement is completed, modified or replaced by a different type of engagement. The services we provide are subject to the General Terms and Conditions, a copy of which is enclosed. By signing and returning this engagement letter you acknowledge receipt and acceptance of our General Terms and Conditions.

**[*Optioneel: Working conditions***

*We devote considerable attention to providing proper working conditions for our staff. The quality of a workplace has a direct bearing on the health of the employee concerned. We therefore request you to provide our staff with an adequate working area and other facilities*.]

**Confirmation**

We are very pleased to accept the engagement. Should you require any further information, please do not hesitate to contact us. Please sign and return the enclosed copy, as confirmation that it faithfully reflects the matters on which we have agreed.

We kindly request you to provide the supervisory board with a copy of this letter for information purposes.[[29]](#footnote-29)

Yours sincerely,

... (naam accountantspraktijk)

... (naam accountant)

Signed for approval on behalf of ... (naam entiteit)

by ... (naam en functie)

... (datum ondertekening)

Enclosures:

* General Terms and Conditions
* Copy [*copies*] of the expected auditor's report
* [***Optioneel****: Appendix XX including an overview of subsidiairies whose financial statements YYYY are also audited by us*]
* Copy of this letter

1. 1 Aan te passen aan de specifieke omstandigheden bij de cliënt. [↑](#footnote-ref-1)
2. 2 Aan te passen naargelang de rechtsvorm van de entiteit.  [↑](#footnote-ref-2)
3. 3 Indien van toepassing financiële rechtmatigheid toevoegen (financial legality). [↑](#footnote-ref-3)
4. 4 Upon request, we will send you a copy of the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics for Professional Accountants, which sets out the code of conduct. [↑](#footnote-ref-4)
5. 5 Het al dan niet opnemen van een paragraaf over consolidatiedoeleinden is opdrachtafhankelijk. [↑](#footnote-ref-5)
6. 6 Het al dan niet opnemen van een paragraaf over de groepscontrole is opdrachtafhankelijk en kan specifiek worden gemaakt. [↑](#footnote-ref-6)
7. 7 Het al dan niet opnemen van een paragraaf over diverse verklaringen is opdrachtafhankelijk rekening houdend met eventuele beperkingen vanuit de onafhankelijkheidsvoorschriften. [↑](#footnote-ref-7)
8. 8 Het al dan niet opnemen van een paragraaf over de beoordeling van tussentijdse cijfers is opdrachtafhankelijk. [↑](#footnote-ref-8)
9. 9 De term annual report is aan te passen aan de term die de cliënt hanteert, bijvoorbeeld annual accounts enz. [↑](#footnote-ref-9)
10. 10 Verordening (EU) nr. 537/2014 van het Europees Parlement en de Raad van 16 april 2014 betreffende specifieke eisen voor de wettelijke controles van financiële overzichten van openbaar belang (PB L 158/77 van 27 mei.2014, p. 77). De verwijzing naar de Verordening laten vervallen wanneer de EU-verordening niet geldt. [↑](#footnote-ref-10)
11. 11 Laten vervallen bij een andere dan wettelijke controle. [↑](#footnote-ref-11)
12. 12 De onderstaande vindplaatsen zijn opgenomen ter nadere duiding voor de accountant. De tekst is niet bedoeld voor de uiteindelijke opdrachtbrief.

    * 1. Artikelen 19 en 25a Wta: onafhankelijkheid ten opzichte van de controlecliënt.
      2. Artikel 3, lid 6, ViO: onafhankelijkheid ten opzichte van het assurance-object, de verantwoordelijke persoon en de verantwoordelijke entiteit.

    [↑](#footnote-ref-12)
13. 13 Upon request, we will send you a copy of the ViO. [↑](#footnote-ref-13)
14. 14 Artikel 24b Wta en artikel 16 ViO. [↑](#footnote-ref-14)
15. 15 Wanneer de accountant gebruik maakt van het verlichte onafhankelijkheidsregime op grond van de ViO is een daartoe strekkende aanvullende passage nodig. Zie de voorbeeldtekst hierover op de NBA-website. [↑](#footnote-ref-15)
16. 16 Upon request, we will send you a copy of the NV NOCLAR. [↑](#footnote-ref-16)
17. 17 Het al dan niet opnemen van een paragraaf over de Nederlandse Corporate Governance code is opdrachtafhankelijk. [↑](#footnote-ref-17)
18. 18 Het al dan niet opnemen van een paragraaf over het gebruikmaken van de werkzaamheden van interne accountants is opdrachtafhankelijk. [↑](#footnote-ref-18)
19. 19 Het al dan niet opnemen van een paragraaf over deponeren in SBR formaat is opdrachtafhankelijk. [↑](#footnote-ref-19)
20. 20 Terminologie - company, operations, enz. - aan te passen aan de cliënt. [↑](#footnote-ref-20)
21. 21 Eventueel vermeldt de accountant, bijvoorbeeld in een bijlage, een overzicht van omstandigheden die het honorarium en de nagestreefde data van completering significant kunnen beïnvloeden: '(The appendix describes) circumstances that could affect the pursued data of completion and fees significantly.' [↑](#footnote-ref-21)
22. 22 Het al dan niet opnemen van een paragraaf over de publicatie van persberichten is opdrachtafhankelijk. [↑](#footnote-ref-22)
23. 23 Bij een oob zijn de vereisten opgenomen in artikel 11 van de EU-verordening. [↑](#footnote-ref-23)
24. 24 Het al dan niet opnemen van een paragraaf over de communicatie met het governance-orgaan is opdrachtafhankelijk. [↑](#footnote-ref-24)
25. 25 Het al dan niet opnemen van een paragraaf over het optreden als accountant in de algemene vergadering is opdrachtafhankelijk. [↑](#footnote-ref-25)
26. 26 Zie NBA-handreiking 1113. Het al dan niet opnemen van een paragraaf over het verstrekken van inzage in de dossiers is opdrachtafhankelijk. [↑](#footnote-ref-26)
27. 27 De accountant moet zich bij elke individuele opdracht afvragen of hij/zij verwerker of verwerkingsverantwoordelijke is. Voor sommige opdrachten zal dat eenvoudig zijn: bij een controle-opdracht is de accountant verwerkingsverantwoordelijke. Bij andere opdrachten is het wat minder voor de hand liggend. De accountant dient per geval te kijken of hij/zij verwerker of verantwoordelijke is. De website van de NBA geeft (met de Autoriteit Persoonsgegevens afgestemde) guidance over dit onderwerp. Daarnaast zijn er modellen verwerkersovereenkomsten te vinden. [↑](#footnote-ref-27)
28. 28 Eventueel zet de accountant het controlebudget hier nader uiteen; in lijn met de specifieke situatie bij de accountantspraktijk (functienamen, tarieven, personele inzet, overhead, algemene kosten, enz.). Dit kan in de opdrachtbevestiging of in een afzonderlijk schrijven. Zie maatregel 5.2 in de maatregelen Publiek Belang (niet-oob): De accountant overlegt zowel vooraf als achteraf met zijn cliënt over de in het kader van de wettelijke controle uit te voeren/ uitgevoerde werkzaamheden en te besteden/bestede uren (voor- en nacalculatie). [↑](#footnote-ref-28)
29. 29 Of 'In accordance with your request we have sent a copy of this letter to ...' [↑](#footnote-ref-29)