**(1.1.2 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.

**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, alleen bij niet-oob's: Other services***

*We also render the following services*:[[5]](#footnote-5)

* *clarifying of accounting standards and the application thereof;*
* *assisting in the preparation of the financial statements in accordance with applicable accounting principles in the Netherlands and with Part 9, Book 2 of the Dutch Civil Code;*
* *assisting in the preparation of the annual report for publication purposes with the trade register;*
* ... .[[6]](#footnote-6)

[***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*.][[7]](#footnote-7)

**Independence**

In accordance with Dutch law, including the ‘*Wet toezicht accountantsorganisaties’* (Wta, *'Audit firms supervision act'*)[[8]](#footnote-8) and 'Verorden*ing inzake de onafhankelijkheid van accountants bij assurance-opdrachte*n' (ViO, ‘*Code of ethics for professional accountants’*, a regulation with respect to independence), we are required to be independent of our 'assurance clients'.[[9]](#footnote-9)

These regulations include limitations as to the services we may provide to our audit clients.[[10]](#footnote-10)

The basis of our service is that we will not participate in decision making processes within your organisation and we will not make decisions on your behalf. In addition, certain types of non-audit services carried out by us or other parts of our network are subject to supplementary conditions and restrictions. In case such an issue arises, we will discuss with you the conditions and/or possible restrictions.

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 wilful 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. 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. 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*].[[11]](#footnote-11)

**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.

**[*Optioneel, bij een wettelijke controle bij een niet-oob: Notification pursuant to Article 26 Wta***

*If we have a reasonable suspicion of fraud that is material for the financial statements, we will also act in conformity with Article 26(2) of the Wta.][[12]](#footnote-12)*

**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>).[[13]](#footnote-13)

**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*;][[14]](#footnote-14)
* 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;[[15]](#footnote-15)

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.

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.[[16]](#footnote-16)

**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 our audit approach fraud risks and our audit approach going concern.*]

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.

**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>/).[[17]](#footnote-17)

**Fees**

[***Optioneel****: For the financial year YYYY we agreed upon an audit budget of € ... in total.*] [[18]](#footnote-18)

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.[[19]](#footnote-19)

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 Alleen toegestaan bij niet-oob's. [↑](#footnote-ref-5)
6. 6 Voor deze werkzaamheden dienen de onafhankelijkheidsregels in acht te worden genomen (art 18 t/m 20 ViO). [↑](#footnote-ref-6)
7. 7 De term annual report is aan te passen aan de term die de cliënt hanteert, bijvoorbeeld annual accounts enz. [↑](#footnote-ref-7)
8. 8 Laten vervallen bij een andere dan wettelijke controle. [↑](#footnote-ref-8)
9. 9 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-9)
10. 10 Upon request, we will send you a copy of the ViO. [↑](#footnote-ref-10)
11. 11 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-11)
12. 12 Het al dan niet opnemen van een paragraaf over de fraudemelding is afhankelijk van de vraag of het een wettelijke controle niet-oob betreft. [↑](#footnote-ref-12)
13. 13 Upon request, we will send you a copy of the NV NOCLAR. [↑](#footnote-ref-13)
14. 14 Het al dan niet opnemen van een paragraaf over deponeren in SBR formaat is opdrachtafhankelijk. [↑](#footnote-ref-14)
15. 15 Terminologie - company, operations, enz. - aan te passen aan de cliënt. [↑](#footnote-ref-15)
16. 16 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-16)
17. 17 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-17)
18. 18 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-18)
19. 29 Of 'In accordance with your request we have sent a copy of this letter to ...' [↑](#footnote-ref-19)