Request for an opinion on the proposed appointment of specific controllers

Appendix 4 - Document 3 – Internal organisation of the professional entity

Has the individual specific controller or the legal entity acting as specific controller published a transparency report?[[1]](#footnote-1)

🞏 Yes 🞏 No

***If no****, please provide the SGACPR with the information listed below at the following times:*

* *when you are first appointed by an entity supervised by the Autorité de contrôle prudentiel et de résolution after publication of the Instruction;*
* *whenever you are subsequently appointed by a supervised entity if any changes have been made to the internal organisation of your professional entity.*

Describe the organisation and operation of your professional entity, including in particular:

* Structure of the entity (business activities, number of employees, number of partners, turnover), and the organisation and operation of its managing bodies;
* The date of the most recent periodic inspection referred to in Article R. 821-26 of the French Commercial Code (*Code de commerce*);
* A description of the internal quality control system;
* The human and technical resources assigned to the financial audit business and the actuarial business;
* Resources assigned to continuous professional training, and in particular resources assigned to training relating to the relevant business sector;
* Resources assigned to technical documentation, and in particular resources assigned to documentation relating to the relevant business sector;
* Procedures put in place within the firm and, if applicable, the network, to control compliance with rules of conduct and independence.

***If yes,*** provide only the information listed above that is not included in the transparency report.

1. Article R. 823-21 of the Commercial Code provides that*: “Statutory Auditors appointed by legal entities that have issued financial instruments admitted to trading on a regulated market or by credit institutions are required to publish a transparency report on their web site within three months of the end of their financial year”.* [↑](#footnote-ref-1)