

A&ACoP: Advancing in Accounting & Auditing Regulation: Improving Compliance Through Better Enforcement and Adequate Requirements for Non-Financial Reporting

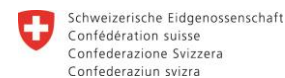
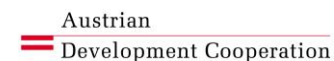
REPUBLIC OF MOLDOVA

Vienna, 25 October 2017

STAREP A&ACoP



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Status of the Improved Legislation in the Field of Audit and Public Oversight

- » Pursuant to the European Union-Republic of Moldova Association Agreement 2017-2019 National Implementation Plan (paragraph 30) as approved by Government Resolution No. 1472 of 30 December 2016, Q3, 2017 was set as the deadline for harmonization of the domestic auditing legislation with Directive 2006/43/EC.
- » Draft Law on Auditing Financial Statements (hereinafter “the draft Law”) was approved by the Government on 27 September 2017 and submitted to the Parliament of the Republic of Moldova for review and approval at its fall session.
- » Consistent with the Declaration of Harmonization by the Centre for Harmonization of the Legislation of the Republic of Moldova with *Acquis Communautaire*, provisions of the draft Law are partly harmonized with Directive 2006/43/EC.
- » Provisions of Directive 2006/43/EC the draft Law is not harmonized with and which cannot be transposed into other regulations to be drafted to implement the Law were included in the Transposition Table for review in due time.

Main Strengths of the Recent Audit Reform (I)

Acasă » Contabilitate și audit » Auditul situațiilor financiare » Registrul de stat al auditorilor

Contabilitate și audit

Acte legislative

Contabilitate și raportare financiară

> Consiliul Consultativ

Auditul situațiilor financiare

Consiliul Consultativ în
> domeniul auditului situațiilor
financiare

> Comisia de certificare

> Stagierea în activitatea de
audit

> Registrul de stat al auditorilor

> Registrul de stat al
societăților de audit

Lista organizațiilor de
> instruire profesională
continuă

Registrul de Stat al auditorilor

Auditor	Seria	Numărul	Data	Domeniul	Starea	Mențiuni
Ababii Loreta	AG	000244	08.02.2008	Auditul general (AG)		
Adascalii Rodica	AG	000191	08.02.2008	Auditul general (AG)	Suspendat	din 30.09.2016 pe un termen de 3 ani
Agapi Tatiana	AG	000049	08.02.2008	Auditul general (AG)		
Alexa Stela	AG	000021	08.02.2008	Auditul general (AG)		
Alexandrianu Victoria	AG	000292	24.05.2012	Auditul general (AG)	Suspendat	funcția publică
Amarfiu-Railean Nelli	AG	000200	08.02.2008	Auditul general (AG)		
Andoni Sofia	AG	000130	08.02.2008	Auditul general (AG)		
Andrieș Nelea	AG	000146	08.02.2008	Auditul general (AG)		
Andrieș Violeta	AG	000138	08.02.2008	Auditul general (AG)	Suspendat	funcția publică
	APFN	0000015	27.01.2011	Auditul participanților profesioniști la piața valorilor mobiliare (AVM)		
	APFN	0000058	18.02.2011	Auditul Instituțiilor financiare (AIF)		
Andronachi Larisa	AG	000107	08.02.2008	Auditul general (AG)		
Andronatii Alexandr	AG	000010	08.02.2008	Auditul general (AG)		
Anestiadi Valentin	AG	000050	08.02.2008	Auditul general (AG)		

Căutare auditori

Auditor

Apartenența

Selectați câteva opțiuni

Seria certificatului

Numărul certificatului

Domeniul auditului

Selectați câteva opțiuni

Starea

-Oricare-

Data certificatului

Data de început

Data de sfârșit

Despre Consiliu Acte normative Controlul calității Decizii Profesia de audit Piața serviciilor de audit



Dezbateri asupra modului de efectuare a controlului extern al calității lucrărilor de audit

Consiliul de supraveghere a activității de audit de pe lângă Ministerul Finanțelor, în cadrul mesei rotunde din 21 iunie 2017 a propus discuțiilor modul de efectuare a controlului extern al calității [Citește mai mult](#)

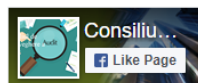
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Legea privind activitatea de audit

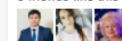
Hotărârea Guvernului nr.1450/2007

Codul etic

Standardele internaționale de audit



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Acasă » Piața serviciilor de audit » Rapoarte privind Transparența

Rapoarte privind Transparența

Lista societăților de audit, auditorilor întreprinzători individuali care au prezentat rapoarte privind transparența societății de audit, a auditorului întreprinzător individual pentru anul 2016 conform art.10 al Legii privind activitatea de audit nr.16-XVI din 16.03.2007

Lista societăților de audit, auditorilor întreprinzători individuali care au prezentat rapoarte privind transparența societății de audit, a auditorului întreprinzător individual pentru anul 2015 conform art.10 al Legii privind activitatea de audit nr.16-XVI din 16.03.2007

Lista societăților de audit, auditorilor întreprinzători individuali care au prezentat rapoarte privind transparența societății de audit, a auditorului întreprinzător individual pentru anul 2014 conform art.10 al Legii privind activitatea de audit nr.16-XVI din 16.03.2007

Lista societăților de audit, a auditorilor întreprinzători individuali care au prezentat rapoarte privind transparența societății de audit, a auditorului întreprinzător individual pentru anul 2013 conform art. 10 alin.(5) al Legii privind activitatea de audit nr. 61-XVI din 16.03.07

Lista societăților de audit, a auditorilor întreprinzători individuali care au prezentat rapoarte privind transparența societății de audit, a auditorului întreprinzător individual



STATISTICI

SONDAJE

FEEDBACK

Cine e online

There are currently 0 users online.



Main Strengths of the Recent Audit Reform (II)

1. Reform of the Public Oversight Body

- » Pursuant to the Auditing Law in force there is Audit Oversight Board in the Republic of Moldova funded solely from the state budget and its executive staff have civil servant status.
- » The active Audit Oversight Board only performs the quality assurance function while the Ministry of Finance is engaged in the audit trainee record-keeping, auditor certification, and maintains auditor and audit firm registries.
- » As per the draft Law the active Audit Oversight Board will be re-organized and transformed into the Public Audit Oversight Board which will be its successor.
- » The transformed Public Audit Oversight Board will take over the audit trainee record-keeping, auditor certification, and auditor and audit firm registries maintenance functions.
- » The Public Audit Oversight Board will be funded by the profession on an arm's length basis and partly from the state budget.

Main Strengths of the Recent Audit Reform (III)

2. Quality assurance by implementing internal quality assurance policies and procedures at audit firms level and external quality assurance performed by the Public Audit Oversight Board

- » Control over audit quality assurance in the Republic of Moldova has been exercised by the active Audit Oversight Board since 2014 pursuant to the Regulation on External Audit Engagements Quality Assurance approved by the Ministry of Finance.
- » The Regulation will be updated consistent with the draft Law provisions and other provisions of Directive 2006/43/EC which have not been transposed into the draft Law but were referred to in the Transposition Table.
- » The draft Law sets professional requirements to auditors and audit firms pursuant to Directive 2006/43/EC, including carrying out activities at the audit firm level and internal audit quality assurance.



Main Strengths of the Recent Audit Reform (IV)

3. Investigations and Discipline

- » Pursuant to the Regulation on the Audit Oversight Board in force as approved by the Government on 24 December 2007, the Board has a decision-making power aimed to:
 - Impose a sanction in the form of a warning;
 - Cancel or suspend auditor qualification certificate;
 - Propose to the Licensing Chamber to cancel or suspend an auditing license.

- » The draft Law provides for the discipline measures and auditor and audit firm discipline procedures which have been transposed pursuant to Directive 2006/43/EC provisions.



Main Challenges That Make It Difficult to Adopt Improved Legislation and to Enforce Audit Oversight Principles

1. Meeting the statutory timeframe

- » Pursuant to Government Resolution (No. 1472 of 30 December 2016) Q3, 2017 was set as the deadline for harmonization of the domestic auditing legislation with Directive 2006/43/EC.
- » It is envisaged that the draft Law will take effect on 1 January 2018.

2. Drafting regulations to perform public oversight function

- » Pursuant to the draft Law, in order to carry out its activities the Public Audit Oversight Board should draft a number of regulations.

3. Identification and motivation of adequately qualified non-practitioners

- » Audit quality assurance inspectors as part of the executive staff will be appointed based on a competition pursuant to the procedures set in the Regulation on the Public Audit Oversight Board as approved by the Government.
- » The Regulation will also provide for engaging qualified non-practitioners as inspectors.



Possible Support by the CFRR

- » The Republic of Moldova is interested in, and open to, cooperation with the CFRR expert to draft regulations with a view to implementing the public oversight function as described in the draft Law.
- » Review the experience of quality assurance inspectors from the EU states which have implemented the quality assurance framework pursuant to Directive 2006/43/EC in their national legislation.