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# Submit mandatory annual audit report or negative declaration as property developer and/or construction supervisor

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/410819914/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99050154261000, 99050154261000
Leistungsbezeichnung I	Submit mandatory annual audit report or negative declaration as property developer and/or construction supervisor
Leistungsbezeichnung II	Submit mandatory annual audit report or negative declaration as property developer and/or construction supervisor
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
Leistungsgruppierung	Gewerbe (050)
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	Prüfung und Nachweise für Sachkunde und Sicherheit (2120300), Anmeldepflichten (2010100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.08.2024
Fachlich freigegeben durch	Ministry of Economic Affairs, Industry, Climate Protection and Energy of the State of North Rhine-Westphalia
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/gewo/_34c.html">https://www.gesetze-im-internet.de/gewo/_34c.html</a> <a href="https://www.gesetze-im-internet.de/gewo_34cdv/_16.html">https://www.gesetze-im-internet.de/gewo_34cdv/_16.html</a>
Teaser	As a construction manager or property developer, you must submit an annual audit report or alternatively a so-called negative declaration to your supervisory authority.
Volltext	<p>According to the German Real Estate Agent and Property Developer Ordinance (Makler- und Bauträgerverordnung), you as a property developer and/or construction supervisor are obliged to have a suitable auditor check compliance with the obligations arising from Sections 2 to 14 of the German Real Estate Agent and Property Developer Ordinance (MaBV) every calendar year and to submit the audit report to the competent authority by December 31 of the following year at the latest.</p> <p>You choose the auditor for the audit as part of your annual reporting obligations. The audit is carried out at your expense.</p> <p>Suitable auditors are in particular</p>

## Modul

## Sachverhalt

- Auditors,
- sworn auditors,
- auditing and accounting firms
- auditing companies and
- certain auditing associations.

Unsuitable auditors are those for whom there are concerns of bias, i.e. circumstances that could jeopardize the independence of the auditor.

If you have not carried out relevant activities as a property developer and/or construction manager in a reporting period, you are obliged to submit an unsolicited negative declaration to your competent supervisory authority instead of the audit report. You can submit the negative declaration yourself; the involvement of an auditor is not required.

If the declaration is submitted by the auditor instead of you as the trader, you must enclose a corresponding power of attorney.

## Erforderliche Unterlagen

- Identification document
- Audit report by a suitable auditor, including an audit opinion as to whether any violations have been identified. In accordance with the Ordinance on the Duties of Real Estate Agents, Loan Brokers, Property Developers, Construction Managers and Residential Property Managers, the note must be signed, stating the place and date, whereby the electronic reproduction of the name is sufficient. A note must also be made stating that there have been no violations.

If no activity was carried out during the reporting period:

- Declaration that no activity was carried out in the reporting period (negative declaration).

## Voraussetzungen

none

Modul	Sachverhalt
Kosten	Is based on the respective administrative fee schedule of the federal state or on the fee statutes of the authorities responsible under federal state law.
Verfahrensablauf	<ul style="list-style-type: none"> <li>• First, you commission a recognized auditor to audit the professional obligations arising from the Broker and Property Developer Ordinance.</li> <li>• You submit the audit report in writing or electronically to the responsible supervisory authority.</li> <li>• If you did not carry out any activities in the year under review, you submit a negative declaration to the responsible supervisory authority.</li> <li>• If your supervisory authority charges fees for reviewing the report, you will then receive a fee notice.</li> </ul>
Bearbeitungsdauer	
Frist	You must submit the audit report or the negative declaration to your competent supervisory body by December 31 of the calendar year following the reporting year at the latest.
weiterführende Informationen	
Hinweise	<p>Please note the following:</p> <p>You are in breach of the regulations if you do not submit the audit report or the negative declaration to the competent authority, or do not submit it correctly, completely or on time by the above-mentioned deadline; a fine may be imposed for this.</p>
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Action before the administrative court</li> <li>• Appeal (depending on state law, the appeal may be excluded)</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Audit reports from building consultants and developers Acceptance</li> <li>• As a construction manager and property developer, you are obliged to submit either an audit report in accordance with the Brokers and Property Developers Ordinance or a negative declaration to your competent licensing authority by December 31 of the following year</li> </ul>

Modul	Sachverhalt
	<ul style="list-style-type: none"> <li>• Suitable auditors can prepare an audit report</li> <li>• Responsible: Responsibility depends on the respective state law</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Submit mandatory annual audit report or negative declaration as property developer and/or construction supervisor, Verpflichtenden jährlichen Prüfungsbericht oder Negativerklärung als Bauträger und/oder Baubetreuer einreichen