

99132001016000

Accounting firm, apply for recognition

Heruntergeladen am 27.05.2025

<https://fimportal.de/xzufi-services/6001313/L100009>

| Modul | Sachverhalt |
|-------------------------------|--|
| Leistungsschlüssel | 99132001016000 |
| Leistungsbezeichnung I | Accounting firm, apply for recognition |
| Leistungsbezeichnung II | Accounting firm, apply for recognition |
| Typisierung | 1 - Bund: Regelung und Vollzug |
| Quellredaktion | Sachsen |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| Begriffe im Kontext | |
| Leistungstyp | |
| Leistungsgruppierung | |
| Verrichtungskennung | |
| SDG-Informationsbereich | |
| Lagen Portalverbund | |
| Einheitlicher Ansprechpartner | |

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| Fachlich freigegeben am | |
| Fachlich freigegeben durch | |
| Handlungsgrundlage | § 128 Abs. 1 Satz 2 [Wirtschaftsprüferordnung (WiPrO)](http://www.gesetze-im-internet.de/wipro/index.html) – Vereidigte Buchprüfer und Buchprüfungsgesellschaften |
| Teaser | The profession of chartered accountant* can also be practised in a professional firm. Such a company requires state recognition as an auditing company by the Chamber of Public Accountants. |
| Volltext | <p>#### Application for recognition as an auditing company in accordance with Section 128 of the German Auditors' Code (WiPrO)</p> <p>The profession of chartered accountant* can also be practised in a professional firm. Such a company requires state recognition as an auditing company by the Chamber of Public Accountants.</p> <p>**Single point of contact**</p> <p>You can utilise the services of the Single Point of Contact for this procedure. They will guide you through the process, take care of correspondence with all the authorities responsible for your matter and provide you with expert advice.</p> <p>*) In order to remain comprehensible, we have limited ourselves to generalised references to persons; they always refer to each gender. - The editorial team</p> |
| Erforderliche Unterlagen | <ul style="list-style-type: none"> • Copy of the articles of association or partnership agreement, • Proof of adequate professional indemnity insurance (provisional cover note from the professional indemnity insurer), • Proof of payment of the minimum capital; in the case of cash formation: Proof by submitting a bank confirmation or bank statement, • if an existing company is recognised as an auditing company: interim financial statements not older than |

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| | <p>three months,</p> <ul style="list-style-type: none"> • Declaration by each partner that they do not hold the shares in the accounting firm for the account of a third party. This may be waived if the articles of association contain a corresponding prohibition, • Employment contracts of the partners working in the company who are neither certified accountants nor auditors (tax consultants, lawyers, tax agents, etc.) and who are not legal representatives, and • Certificates from foreign professional organisations regarding the approval or recognition of EU/EEA auditors and EU/EEA audit firms |
| Voraussetzungen | Details can be found in the information sheets on the website of the Chamber of Public Accountants. |
| Kosten | EUR 1,000 |
| Verfahrensablauf | <p>It is advisable to submit the draft articles of association to the Chamber of Public Accountants for review before submitting the application. This will allow any necessary notarisation to take place.</p> <ul style="list-style-type: none"> • You can submit the application on the homepage www.wpk.de in the "My WPK" area, for which you log in with your registration number and password. There you will also receive the information sheet for recognition as an auditing company. • After entry in the commercial or partnership register, the Chamber of Public Accountants recognises the company as an auditing company by issuing a certificate of recognition. |
| Bearbeitungsdauer | approximately two months (depending on the duration of the registration procedure in the commercial or partnership register) |
| Frist | not specified |
| weiterführende Informationen | |
| Hinweise | |
| Rechtsbehelf | Objection (details in the notification) |

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| Kurztext | |
| Ansprechpunkt | |
| Zuständige Stelle | |
| Formulare | |
| Ursprungsportal | |