

99050153261000, 99050153261000

Submit audit reports from financial investment brokers and financial investment advisors

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/273331646/L100039>

| Modul | Sachverhalt |
|---------------------------|--|
| Leistungsschlüssel | 99050153261000, 99050153261000 |
| Leistungsbezeichnung I | Submit audit reports from financial investment brokers and financial investment advisors |
| Leistungsbezeichnung II | Submit audit reports from financial investment brokers and financial investment advisors |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Rheinland-Pfalz |
| Freigabestatus Katalog | fachlich freigegeben (gold) |
| Freigabestatus Bibliothek | fachlich freigegeben (silber) |
| Begriffe im Kontext | |
| Leistungstyp | Leistungsobjekt mit Verrichtung |
| Leistungsgruppierung | Gewerbe (050) |
| Verrichtungskennung | Entgegennahme (261) |

| Modul | Sachverhalt |
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| 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), Befähigungs- und Sachkundenachweise (2010200) |
| Einheitlicher Ansprechpartner | Nein |
| Fachlich freigegeben am | |
| Fachlich freigegeben durch | |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/gewo/_34f.html https://www.gesetze-im-internet.de/gewo/_34h.html https://www.gesetze-im-internet.de/finvermv/_24.htm |
| Teaser | As a fee-based financial investment advisor or financial investment broker, you must submit an annual audit report or alternatively a so-called negative declaration to your supervisory authority. |
| Volltext | <p>As a fee-based financial investment advisor or financial investment broker, you are obliged to submit either an audit report in accordance with the Financial Investment Brokerage Ordinance or a negative declaration to your competent licensing authority by 31.12. of the following year.</p> <p>To do this, you must first have compliance with the legal obligations described in the Financial Investment Brokerage Ordinance checked. These obligations include, for example, requirements for informing customers and documenting business transactions. The audit must be carried out by a suitable auditor, in particular</p> <ul style="list-style-type: none"> • Auditors, sworn auditors, auditing and accounting firms, • Auditing associations whose legal or statutory purpose includes the regular and extraordinary auditing of their members, provided they meet certain requirements. |

Modul

Sachverhalt

You select the auditor(s) for the audit as part of your annual reporting obligations. The audit is carried out at your expense.

Auditors are unsuitable if there are concerns of bias, i.e. if there are circumstances that could jeopardize the independence of the auditor.

If you work exclusively for a sales company, you may submit a system audit report by an auditor instead of the individual audit report, which confirms the appropriateness and effectiveness of the internal control system of the sales company for compliance with the obligations by the affiliated traders for the audit period. However, an individual audit report must be submitted after 4 years at the latest.

If you have not carried out any activities in the reporting period, you must submit a corresponding declaration (so-called negative declaration) without being requested to do so.

Erforderliche Unterlagen

- Audit report by a recognized auditor, including a note on any violations; also in electronic form, provided the auditor is named
- If working exclusively for a sales company: audit report on the appropriateness and effectiveness of the sales company's internal control system for compliance with obligations (after 4 years at the latest: individual audit report)
- If no activity was performed in the reporting period: Written declaration that no activity was carried out in the reporting period (negative declaration). If the negative declaration is submitted to the authority by a third party, for example a tax consultant or auditor, you must enclose a corresponding power of attorney.

Voraussetzungen

The audit report must contain the awards to be made and must be submitted to the competent licensing authority by 31.12 of the following year.

The same applies to the negative declaration.

Kosten

Is based on the respective administrative fee schedule

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| | of the federal state or on the fee statutes of the authorities responsible under federal state law. |
| Verfahrensablauf | <p>First, you appoint a recognized auditor to audit the professional obligations arising from the Financial Investment Brokerage Ordinance.</p> <ul style="list-style-type: none"> • You submit the audit report in writing or electronically to the competent supervisory authority. • If you have not carried out any activities in the reporting year, you must submit a negative declaration to the competent supervisory authority. • If your supervisory authority charges fees for reviewing the report, you will subsequently receive a fee notice. |
| Bearbeitungsdauer | If the documents are complete, your application will be processed promptly. |
| Frist | The audit report or the negative declaration must be submitted by December 31 of the following year. |
| weiterführende Informationen | |
| Hinweise | If neither the audit report nor the negative declaration are submitted by the above-mentioned deadline, a fine must be considered. |
| Rechtsbehelf | <ul style="list-style-type: none"> • Action before the administrative court • Appeal (depending on state law, the appeal may be excluded) |
| Kurztext | <ul style="list-style-type: none"> • Audit reports from financial investment brokers and financial investment advisors Acceptance • Financial investment brokers and financial investment advisors are obliged to submit either an audit report in accordance with Section 24 FinVermV or a negative declaration to their competent licensing authority by 31.12. of the following year • An audit report can be prepared by suitable auditors in accordance with the Financial Investment Brokers Ordinance • Responsible: Depends on the respective federal state |
| Ansprechpunkt | |

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| Zuständige Stelle | |
| Formulare | <p>Forms available: No</p> <p>Written form required: No</p> <p>Informal application possible: Yes</p> <p>Personal appearance necessary: No</p> |
| Ursprungsportal | <p>Submit audit reports from financial investment brokers and financial investment advisors, Prüfberichte von Finanzanlagenvermittlern/ Finanzanlagevermittlerinnen und Finanzanlagenberatern/ Finanzanlageberaterinnen übermitteln</p> |