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Article 2(10) Audit Directive: " 'competent authorities' means the authorities designated by law that are in charge of the regulation and/or oversight of statutory auditors and audit firms or of specific aspects thereof; the reference to 'competent authority' in a specific Article means a reference to the authority responsible for the functions referred to in that Article. "

Article 20(1) Audit Regulation : " 1. Competent authorities responsible for carrying out the tasks provided for in this Regulation and for ensuring that the provisions of this Regulation are applied shall be designated from amongst the following:
(a) the competent authority referred to in Article 24(1) of Directive 2004/109/EC;
(b) the competent authority referred to in point (h) of Article 24(4) of Directive 2004/109/EC;
(c) the competent authority referred to in Article 32 of Directive 2006/43/EC. "

Member States	Competent Authorities
 Belgium	College van toezicht op de bedrijfsrevisoren Collège de supervision des réviseurs d'entreprises
 Bulgaria	Комисия за публичен надзор над регистрираните одитори (Commission for public oversight for statutory auditors)
 Czech Republic	No competent authority
 Denmark	Finanstilsynet
 Germany	No competent authority
 Estonia	Ministry of Finance
 Ireland	No competent authority
 Greece	ΕΠΙΤΡΟΠΗ ΛΟΓΙΣΤΙΚΗΣ ΤΥΠΟΠΟΙΗΣΗΣ & ΕΛΕΓΧΟΥ (ΕΑΤΕ) (Hellenic Accounting and Auditing Standards Oversight Board (HAASOB))
 Spain	No competent authority
 France	No competent authority
 Croatia	Odbor za javni nadzor revizije
	Ministarstvo financija
 Italy	Ministero dell'Economia e delle Finanze (MEF)
 Cyprus	No competent authority
 Latvia	Finanšu ministrija
 Lithuania	Finansu ministerija (Ministry of Finance)

Member States	Competent Authorities
 Luxembourg	No competent authority
 Hungary	Pénzügyminisztérium (Ministry of Finance)
	Magyar Könyvvizsgálói Kamara (Chamber of Hungarian Auditors)
 Malta	No competent authority
 Netherlands	No competent authority
 Austria	Österreichische Finanzmarktaufsicht
 Poland	Komisja Nadzoru Finansowego (KNF)
 Portugal	Comissão do Mercado de Valores Mobiliários (CMVM)
 Romania	Consiliul pentru Supravegherea în Interes Public a Profesiei Contabile (CSIPPC)
 Slovenia	No competent authority
 Slovakia	No competent authority
 Finland	Finanssivalvonta (FIN-FSA)
	Patentti- ja rekisterihallitus (Finnish Patent and Registration Office)
 Sweden	No competent authority
 United Kingdom	Financial Reporting Council (FRC)

EEA Countries	Competent Authorities
 Iceland	No competent authority
 Liechtenstein	No competent authority
 Norway	Finanstilsynet