



## AGREEMENT

BETWEEN:

**Le Centre d'information du Révisorat d'entreprises / Informatiecentrum voor het Bedrijfsrevisoraat (ICCI)**, a private foundation under Belgian law, with headquarters in Brussels, 135/1 Boulevard Emile Jacqmain, represented by Lieven Acke, acting as President,

Hereinafter referred to as “**ICCI**”

AND

**L'Institut des Réviseurs d'Entreprises / Het Instituut van de Bedrijfsrevisoren (IBR/IRE)** (The Belgian Institute of Registered Auditors), a royal institute with headquarters in Brussels, 135/1 Boulevard Emile Jacqmain, represented by Patrick VAN IMPE, acting as President,

Hereinafter referred to as “**IBR/IRE**”

ON ONE HAND

AND

**Polska Izba Biegłych Rewidentów (PIBR)** (The Polish Chamber of Statutory Auditors), with headquarters in Warsaw 00-175, al. Jana Pawła II 80, represented by the National Council of Statutory Auditors represented by Barbara Misterska-Dragan, acting as President of the National Council of Statutory Auditors,

Hereinafter referred to as “**PIBR**”

ON THE OTHER HAND.

IT HAS BEEN AGREED THAT

The ICCI is a private foundation under Belgian law whose purpose is to provide, under its own responsibility, objective and scientific information on matters relating to the auditing of companies.

In this respect, the ICCI provides Belgian statutory auditors with Templates.

The IBR/IRE is the professional organization for statutory auditors in Belgium. The PIBR is the professional organization for statutory auditors in Poland. The ICCI, the IBR/IRE and the PIBR wish to cooperate globally in order to develop best practices for the auditing profession in both Belgium and Poland.

### **Article 1: Definitions**

- ISQM Templates: The Templates provided by the ICCI regarding the International Standards on Quality Management (ISQM) are currently the following:

#### Component 0: Management of the system of quality management

- SQM-0 LG Liste générique des documents (General list of all the documents)
- SQM-0 Politique du système qualité (Quality system policy)
- SQM-0.1 Procédure de gestion du système qualité (Management procedure of the system of quality management)
- F-0 Déclaration du respect des politiques et procédures du système (Statement of compliance with the policies and procedures of the system of quality management)

#### Component 1: Governance and Leadership

- SQM-1 Politique gouvernance et équipe dirigeante (Governance and leadership policy)
- SQM-1.1 Procédure gouvernance et équipe dirigeante (Governance and leadership procedure)
- F-1.1 Organigramme (Organizational chart)
- F-1.2 Formulaire de désignation des responsables et description de fonction (Responsibilities assignment and description form)
- F-1.3 Déclaration annuelle d'engagement envers la qualité de la direction (Annual quality commitment statement from the management)
- F-1.4 Déclaration de la direction des objectifs qualité (Quality objectives statement from the management)
- F-1.5 Déclaration de la direction concernant les intérêts financiers (Statement from the management regarding financial priorities)
- F-1.6 PV du CA concernant les mesures en cas de manquement à la qualité (Minutes of the Board of Directors concerning measures in the event of a breach of quality)

#### Component 2: Relevant Ethical Requirements

- SQM-2 Politique règles d'éthique pertinentes (Relevant ethical requirements policy)
- SQM-2.1 Procédure règles d'éthique pertinentes (Relevant ethical requirements procedure)
- F-2.0 Charte d'éthique (Code of ethics)
- F-2.1 Questionnaire annuel du respect des 'règles d'éthique (Annual ethics compliance questionnaire)
- F-2.1a Déclaration annuelle d'indépendance et de confidentialité collaborateurs (Annual statement of independence and confidentiality for staff members)
- F-2.1b Déclaration annuelle d'indépendance associés (Annual statement of independence for partners)
- F-2.2 Déclaration annuelle du responsable des règles d'éthique (Annual statement of the Ethics Officer)
- F-2.3 Formulaire de gestion des menaces (Threat management form)

#### Component 3: Acceptance and Continuance of Client Relationships and Specific Engagements

- SQM-3 Politique acceptation et maintien de la mission (Acceptance and continuance of the engagement policy)
- SQM-3.1 Procédure acceptation et maintien de la mission (Acceptance and continuance of the engagement procedure)
- CL-3.1 Checklist Acceptation client (Client acceptance checklist)
- F-3.1 Formulaire d'indépendance (Independence form)

- F-3.2 Formulaire CTR Interruption de mandat (Interruption of mandate form from the Belgian public oversight body)

#### Component 4: Engagement Performance

- SQM-4 Politique réalisation de la mission (Engagement performance policy)
- SQM-4.1 Procédure réalisation de la mission (Engagement performance procedure)
- CL-4.0 Inventaire documentation mission (Inventory of the engagement documentation)
- F-4.1 Points à aborder réunion équipe d'audit (Items to be discussed at the audit team meeting)
- CL-4.1 Checklist en matière de consultation (Consultation checklist)
- F-4.2 Accord écrit de consultation (Written consultation agreement)
- F-4.3 Compte rendu de la consultation (Consultation report)
- CL-4.2 Checklist divergence d'opinion (Differences of opinion checklist)
- F-4.4 Compte rendu de divergence d'opinion (Differences of opinion report)
- CL-4.3 Tableau de planification EQR (EQR planning table)
- F-4.5 Lettre de mission EQR (EQR engagement letter)
- F-4.6 Plan de mission EQR (EQR engagement plan)
- F-4.7a Rapport EQR intermédiaire (Intermediate EQR report)
- F-4.7b Rapport EQR final (Final EQR report)
- F-4.8 Déclaration indépendance et compétence EQR (Statement of independence and competence for the engagement quality reviewer)
- F-4.9 Guide de procédures (Procedure Guide)
- F-4.10 Guidance pour appliquer le scepticisme professionnel (Guidelines on how to apply professional Skepticism)
- F-4.11 Dossier bien documenté (Well-documented file)

#### Component 5: Resources

- SQM-5 Politique ressources (Resources policy)
- SQM-5.1 Procédure ressources (Resources procedure)
- F-5.0.0 Budget annuel (Yearly budget)
- F-5.3 Politique de recrutement (Recruitment policy)
- F-5.3.1 Dossier d'embauche (Hiring file)
- F-5.3.2 Form'ulaire d'évaluation (Evaluation form)
- F-5.3.3a Fiche de formation (Training sheet)
- F-5.3.3b Programme de formation (Training program)
- F-5.3.3c Formulaire inscription formations (Training registration form)
- F-5.3.3d Formulaire évaluation formation (Training evaluation form)
- F-5.3.4 Tendances RH (HR trends)
- F-5.3.5 Inventaire des besoins en compétence (Inventory of the skills needed)
- F-5.4.1 Méthodologie procédure homogène d'audit (Uniform audit procedure methodology)
- F-5.5.1 Inventaire ressources IT (Inventory of IT resources)
- F-5.5.2 Rapport annuel IT (Annual IT report)
- F-5.5.3 Inventaire ressources intellectuelles (Inventory of intellectual resources)
- F-5.6.1 Évaluation prestataires de services (Service providers evaluation)
- F-5.6.2 Clauses à prévoir dans la lettre de mission sous-traitant (Clauses to be included in the service providers' engagement letter)

#### Component 6: Information and communication

- SQM-6 Politique informations et communications (Information and communication policy)
- SQM-6.1 Procédure informations et communications (Information and communication procedure)
- F-6.1. Inventaire des informations à conserver (Inventory of information to be stored)
- F-6.2 Informations à communiquer au client (Information to be provided to the customer)
- F-6.3 Informations à communiquer aux autorités (Information to be provided to the authorities)
- F-6.4 Registre QMS – informations indispensables (QMS register – essential information)

#### Component 7: Monitoring and remediation process

- SQM-7 Politique suivi et prise de mesures correctives (Monitoring and remediation policy)
- SQM-7.1 Procédure suivi et prise de mesures correctives (Monitoring and remediation procedure)
- F-7.2.1 Planification et procédure d'inspection (Inspection planning and procedure)
- F-7.2.2 Rapport revue annuelle système qualité (Annual quality system review report)
- F-7.2.3 Rapport de déficience (Deficiency report)

#### Component 8: Evaluation of the System of Quality Management

- SQM-8 Politique évaluation du système de gestion de la qualité (Policy regarding the evaluation of the system of quality management)
- SQM-8.1 Procédure évaluation du système de gestion de la qualité (Procedure regarding the evaluation of the system of quality management)
- F-8.1 Revue de Direction (Management's review)

#### Component 9: Documentation

- SQM-9 Politique documentation (Documentation policy)
- SQM-9.1 Procédure documentation (Documentation procedure)
- F-9.1 Tableau de délai de conservation des documents (Documentation retention period table)

### **Article 2: Purpose of the agreement**

2.1. The PIBR considers the ISQM Templates to be of great interest to its members because of the pragmatic and operational approach of these tools.

2.2. The purpose of this agreement is to define the conditions and security measures under which the ICCI authorizes the PIBR to use the ISQM Templates, for the exclusive use of its members.

### **Article 3: Ownership of the documents**

3.1. The ICCI will make its ISQM Templates available to the PIBR. The ISQM Templates are protected by Belgian and international legislation on intellectual property rights. They remain the full property of the ICCI, which may at any time decide to terminate the provision of the ISQM Templates to the PIBR, without having to justify its decision.

### **Article 4: Liabilities**

4.1. Although these ISQM Templates have been drafted with great care, no guarantee is offered as to their use. Neither the IBR/IRE nor the ICCI shall be liable, either contractually or extra-contractually, for any damages that may result from the use of these documents. The reader, and in general the user of these documents, remains solely responsible for their use.

4.2. No guarantee is given as to any quality controls carried out by the public oversight body, or internal controls at the firm or network level.

### **Article 5: Financial terms and use**

5.1. The ICCI gives the PIBR free access to the ISQM Templates.

5.2. The ICCI allows the PIBR to adapt and use the ISQM Templates in accordance with the Polish legislative and regulatory framework for free.

5.3. The PIBR commits to exclusively distribute the ISQM Templates to the PIBR members, free of charge.

5.4. The PIBR commits to put in place security measures to ensure that the documents are exclusively available to PIBR members.

5.5. The PIBR commits to take the necessary steps to inform its members that these documents may not be distributed to third parties.

### **Article 6: Entry into force and duration of the Agreement**

6.1. This Agreement shall enter into force on the date of its signature by the last of the Parties.

6.2. The present Agreement is entered into for an indefinite term. The Agreement may be terminated by either Party at any time upon three-month notice from the time of termination.

### **Article 7: Cooperation and follow-up**

7.1. This collaboration is part of a more global cooperation between the IBR/IRE, the PIBR and the ICCI.

7.2. Each of the Parties will designate a main contact person responsible for relations with the other Party, for the technical and operational management of the Agreement and for its follow-up. These people will exchange the information necessary for the implementation of the Agreement.

7.3. The IBR/IRE does not commit to updating the ISQM Templates.

7.4. Each Party agrees to inform the other Parties of any changes made to the ISQM Templates.

**Article 8: Appendices**

**Appendix 1:** Names, first names and titles of the contact people designated by each of the Parties for the implementation and follow-up of the Agreement.

**Appendix 2:** Procedure to be followed by the PIBR to secure the access to the ISQM Templates and inform its members.

Made in Brussels on \_\_\_/April/2023

in triplicate, one of which each Party declares to have received

ICCI

IBR/IRE

PIBR

Lieven Acke

Patrick Van Impe

Barbara Misterska-Dragan

President

President

President

## **Appendix 1**

### **Last names, first names and titles of the contact people designated by each of the Parties for the implementation and follow-up of the Agreement**

#### **Contact person within the Polish Chamber of Statutory Auditors (PIBR):**

Placzek Joanna, Senior Specialist, [joanna.placzek@pibr.org.pl](mailto:joanna.placzek@pibr.org.pl)

(Last name, first name, title, email address)

#### **Contact person within the Belgian Institute of Registered Auditors (IBR/IRE):**

Vanbeveren Inge, Adjunct Secretary-General of IBR-IRE, [I.Vanbeveren@ibr-ire.be](mailto:I.Vanbeveren@ibr-ire.be)

(Last name, first name, title, email address)

#### **Contact person within Le Centre d'information du Révisorat d'entreprises (ICCI):**

Cauwe Alexia, General Delegate of ICCI, [A.Cauwe@ibr-ire.be](mailto:A.Cauwe@ibr-ire.be)

(Last name, first name, title, email address)

## Appendix 2

### Procedure to be followed by the PIBR to secure the access to the ISQM Templates and inform its Members

In accordance with articles 5.4. and 5.5 of the Agreement, the PIBR commits to:

- 1) Securing the access to the ISQM Templates according to the following procedure to make them available exclusively to its members:
  - The ISQM Templates are sent to the main contact person designated within the PIBR;
  - A link giving access to the ISQM Templates of the IBR/IRE is added on the website of the PIBR;
  - The downloadable ZIP file containing the ISQM Templates will be made available on a secure page only accessible to Polish statutory auditors who have signed in using their login credentials and personal password;
  - Auditors will then be able to download the documents.
  
- 2) Informing its members via the following mention on its website that any distribution to third parties and/or commercial use of these documents is strictly forbidden:

*Warning: Please note that these documents are protected by copyright and are made available exclusively to Polish statutory auditors within the framework of a comprehensive cooperation agreement between the Belgian Institute of Registered Auditors (IBR/IRE) and Le Centre d'information du Révisorat d'entreprises (ICCI) on the one hand and the Polish Chamber of Statutory Auditors (PIBR) on the other hand. These documents may not be distributed to third parties and any commercial use is strictly forbidden.*

*Although these documents have been drafted with great care, no guarantee is offered as to their use. Neither the IBR/IRE nor the ICCI shall be liable, either contractually or extra-contractually, for any damages that may result from the use of these documents. No guarantee is given as to any quality controls carried out by the public oversight body, or internal controls at the firm or network level.*

*The reader, and in general the user of these documents, remains solely responsible for the use of these documents, which have been drafted in general terms in accordance with Belgian law and must therefore be adapted to the specificities of each audit firm and the applicable law.*