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Pursuant to the third paragraph of Article 13 of the Banking Act (Official Gazette of the Republic of Slovenia, Nos. 25/15 and 44/16 [ZRPPB]; hereinafter: the ZBan-2), and the first paragraph of Article 31 of the Bank of Slovenia Act (Official Gazette of the Republic of Slovenia, Nos. 72/06 [official consolidated version] and 59/11), the Governing Board of the Bank of Slovenia hereby issues the following

REGULATION

on the application of the Guidelines on communication between competent authorities supervising credit institutions and the statutory auditor(s) and the audit firm(s) carrying out the statutory audit of credit institutions

**Article 1
(purpose and field of application)**

(1) Pursuant to the first paragraph of Article 16 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331 of 15 December 2010, p 12; hereinafter: Regulation (EU) No 1093/2010), on 7 November 2016 the European Banking Authority issued the Guidelines on communication between competent authorities supervising credit institutions and the statutory auditor(s) and the audit firm(s) carrying out the statutory audit of credit institutions (hereinafter: the guidelines), which are published on its website.

(2) The guidelines referred to in the first paragraph of this article are aimed at the establishment of effective communication between competent authorities supervising credit institutions on the one hand, and auditors and audit firms carrying out the statutory audit of those institutions on the other hand, and include the general framework and main elements of effective communication.

(3) The guidelines are addressed to competent authorities as defined in point (i) of Article 4(2) of Regulation (EU) No 1093/2010.

**Article 2
(content of regulation and scope of application of guidelines)**

(1) By virtue of this regulation the Bank of Slovenia sets out the application of the guidelines to the Bank of Slovenia when as the competent authority it is exercising its supervisory powers and tasks over banks in accordance with the ZBan-2 and Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176 of 27 June 2013, p 1; hereinafter: Regulation (EU) No 575/2013) in connection with Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory

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audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158 of 27 May 2014, p 77; hereinafter: Regulation (EU) No 537/2014).

(2) In exercising its supervisory powers and tasks in accordance with the ZBan-2 and Regulation (EU) No 575/2013 in connection with Regulation (EU) No 537/2014, the Bank of Slovenia shall take full account of the provisions of the guidelines in the parts relating to the exercise of the powers and tasks of the competent authority.

**Article 3
(entry into force)**

This regulation shall enter into force on the day after its publication in the Official Gazette of the Republic of Slovenia, and shall begin to be applied on 31 March 2017.

Ljubljana, 22 November 2016

Boštjan Jazbec
President,
Governing Board of the Bank of Slovenia