IBR-IRE – requirements to gain a license for Statutory Audit – Members of EU and EEA bodies

Persons who hold an equivalent qualification as a registered auditor in another EU country can benefit from a "simplified" procedure to enter the profession. The person has to pass a written and oral aptitude test

The aptitude test takes place in front of a jury of three members appointed by the IBR-IRE Board. The aptitude test will be carried out in the language role mentioned by the candidate in his/her electronic file (one of the Belgian national languages).

The ad hoc written examination (duration: 1 hour) is set by the three members of the jury who have been appointed by the Board. The oral test takes place at least one hour after the written test. Between the two parts, the three members of the jury take note of the candidate's written answers and use this examination as a basis for the oral test.

The purpose of the aptitude test is to test the candidate's knowledge of the laws and regulations in force in Belgium, insofar as this knowledge is useful for statutory audits in Belgium.

It does not test the knowledge of audit techniques, as these are assumed to be known since the person holds an equivalent professional qualification abroad.