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MARKETS UNION

Horizontal policies  
**The Director (acting)**

Brussels

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Mr François-Louis Michaud  
EBA Executive Director

Mr Fausto Parente  
EIOPA Executive Director

Ms Natasha Cazenave  
ESMA Executive Director

**Subject: DORA Article 58(3) on the review clause statutory auditors and audit firms**

Dear Mr Michaud, Dear Mr Parente, Dear Ms Cazenave,

The Digital Operational Resilience Act (DORA) <sup>(1)</sup> contains a review clause in Article 58(3) on whether statutory auditors should be subject to DORA. The review clause requires the Commission to consult the European Supervisory Authorities (ESAs) and the Committee of European Auditing Oversight Bodies (CEAOB), and to submit to the Council and the European Parliament by 17 January 2026 a report on the appropriateness of strengthened requirements for statutory auditors and audit firms as regards digital operational resilience.

In this context, the Commission services would like to seek the views of the ESAs on the appropriateness of strengthened requirements for statutory auditors and audit firms as regards digital operational resilience. For this, we have prepared a technical paper that recapitulates the Commission services' rationale for including auditors under the personal scope of the DORA proposal and provides a brief overview of the system of audit supervision in the EU audit directive.

We would welcome to receive your views by 12 December 2025.

Yours sincerely,

Electronically signed

Eric DUCOULOMBIER

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<sup>(1)</sup> Regulation (EU) 2022/2554



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Enclosure: Commission services technical paper on DORA Article 58(3) on the review clause statutory auditors and audit firms

c.c.: John BERRIGAN, Ward MOHLMANN, Peter KERSTENS, Martin MERLIN, Sven GENTNER, Andreia MEHEDINTU, Santiago MARTINEZ IGLESIAS



## **DORA – Article 58(3) on the review clause statutory auditors and audit firms**

### *Commission services technical paper*

#### **DISCLAIMER**

This technical paper has not been adopted or endorsed by the Commission. Any views expressed therein shall not be regarded in any way as stating an official position of the Commission. The information contained within is exclusively intended for discussions with the ESAs in the context of the ongoing work by the Commission on the appropriateness of strengthened requirements for statutory auditors and audit firms as regards digital operational resilience, by means of the inclusion of statutory auditors and audit firms into the scope of the Digital Operational resilience Act (DORA).

### **Background**

DORA contains a review clause in Article 58(3) of DORA on whether statutory auditors should be subject to DORA. The review clause requires the Commission to consult the ESAs and the CEAOB, and to submit to the Council and the European Parliament by 17 January 2026 a report on the appropriateness of strengthened requirements for statutory auditors and audit firms as regards digital operational resilience.

**In this context, the Commission services would like to seek the views of the ESAs on the appropriateness of strengthened requirements for statutory auditors and audit firms as regards digital operational resilience.**

The technical paper recapitulates the Commission services' rationale for including auditors under the personal scope of the DORA proposal and it describes the system of audit supervision set out in the EU audit directive, as reviewed in 2014<sup>2</sup>.

### **Rationale**

The role of a statutory audit is to certify the financial statements of companies. An audit provides stakeholders such as investors and shareholders with an opinion on the accuracy of companies' accounts. As a result, statutory audits contribute to the orderly functioning of markets by improving the confidence in the integrity of financial statements. While audit firms are not financial entities, they provide services to financial firms and are hence part of the broader financial ecosystem where they play an important role.

While carrying out audits, audit firms notably collect and hold sensitive data from financial entities. It is therefore important that they protect this data, manage ICT risks, ensure that they are resilient to potential ICT disruptions and have safeguards in place to ensure that potential operational incidents do not spread to the audited entities. As the use of ICT in auditing is increasing, this is becoming more important.

The regulatory framework applying to audit firms recognise these risks. The audit directive as revised in 2014 (in particular Article 24a) subjects audit firms to general requirements

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<sup>2</sup> Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014 amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts.



on internal organisation about in particular resilience of ICT systems, internal control mechanisms, outsourcing of important audit functions, business continuity plans as well as handling and recording of incidents. However, the references to ICT risk are very limited and general. In addition, these requirements are also subject to national implementation that may diverge.

The importance of audit firms addressing ICT risks are further highlighted by the international standard on quality management (ISQM 1) issued by the International Auditing and Assurance Standards Board (IAASB). This covers audit firms' business as regards organisation and processes, including IT. It lays down the processes audit firms need to have in place as regards risk management, controls, documentation, and follow-up.<sup>3</sup>

The inclusion of statutory auditors in the scope of the DORA proposal was therefore deemed warranted to create a single digital operational resilience framework integrating the general requirements established in the audit directive.

### **Audit supervision**

The 2014 audit reform requires that Member States designate a competent authority, to have ultimate responsibility for the oversight system. Nevertheless, Member States may delegate certain tasks to bodies or authorities other than the competent authority. In parallel, they may also allow the competent authority to delegate some of its tasks.

Audit oversight is further strengthened by a framework for co-operation between national audit oversight bodies at EU level in the form of the Committee of European Auditing Oversight Bodies (CEAOB).

There is accordingly a system of audit oversight in place at national level by virtue of EU law. While the structure of oversight can differ between Member States given delegation, organisational set up, level of resources etc., competent authorities are ultimately in charge of the key oversight attributes. This system of oversight could integrate the supervision of audit firms' compliance with DORA.

### **Question to ESAs**

*Based on the above and the experience gained with digital operational resilience in the financial sector, the Commission services would be interested in ESAs opinion on whether the Commission should consider, in due course and in light of the broader review of DORA, to propose extending the scope of DORA to cover audit firms?*

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<sup>3</sup> IAASB (2020). "International Standard on Quality Management 1", <https://www.iaasb.org/publications/international-standard-quality-management-isqm-1-quality-management-firms-perform-audits-or-reviews>