

## CROATIA

- Capital: Zagreb
- Population: approx. 4,000,000
- Language: Croatian
- Part of the EU since: 2013

### MEMBER BODIES:

- Croatian Audit Chamber (HRK):  
<http://www.revizorska-komora.hr/>



### PROFESSIONAL BODIES

HrK	
Membership	Mandatory
No. of members	996
Institute staff	5
Date of establishment	2006
Local branches	No
Subject to public oversight	Yes
Public oversight authority	Ministry of Finance (MoF)

Involvement in Qualification and Market Access	HrK
Initial education	Yes
Examination	Yes
Approval and registration	No (MoF)
Continued Professional Development	Yes (with MoF)

Activities	HrK
Standard setting	Yes
Quality assurance	No (MoF)

## Structure and organisation of the profession - key features - 2020 update

Disciplinary measures	No (MoF)
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### PROFESSION

Professions	Certified Auditor
Professional body	HrK
Protected title	Yes
Reserved activities	Statutory audits, other regulated audits, assurance engagements
Included authorisations	Non-audit services in the field of finance and accounting; financial analysis and controls, including due diligence; tax advisory services in the manner prescribed by special regulations; other business consulting; valuation of companies, assets and liabilities; court expert evaluation; preparation and economic evaluation of investment projects; providing seminars and training; publishing professional article.

### SUPERVISION

	Certified Auditor
Regulated profession	Yes
Supervision	Yes
Public oversight authority	MoF

### QUALIFICATION

	Certified Auditor
General initial education steps (without possible exemptions)	<ul style="list-style-type: none"><li>• University degree at level of min 300 ECTS credits</li><li>• 5 year experience, of which min 3 year under the supervision of a certified auditor, all in previous 8 year before a date of audit exam</li><li>• Mandatory initial professional education</li><li>• Audit exam</li><li>• Working licence issued by MoF</li></ul>

### STATISTICS

	Certified Auditor
No. of qualified professionals	996

## Structure and organisation of the profession - key features - 2020 update

No. of new trainees per year	30
No. of people taking the professional examination	30
No. of people passing the professional examination	20

## MARKET ACCESS – QUALIFIED PROFESSIONALS

Certified Auditor	
Registration required	Yes
Competent authority for registration	MoF
Cost of appointment/ registration	None
Oath required	No
Insurance required	Yes (for audit firms and independent auditors)
Professional address required	Yes (establishment in the Republic of Croatia)