





Recognition of professional qualifications acquired abroad in the regulated profession of a sworn auditor

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 Price Free	 Execution deadline in working days - Learn more Close	 Recipient Individual person Learn more Close	 Receiving restrictions -
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Description:

THE decision OF THE LZRA regarding the recognition of professional qualifications acquired in foreign states in the regulated profession of a sworn auditor shall be taken within one month from the moment when the submission of the applicant with all attached documents and a statement of the AIC has been received from the Academic Information Centre (hereinafter - AIC).

Description:

A candidate for a sworn auditor.

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The profession of sworn auditor in the Republic of Latvia is regulated. A person who has obtained the professional qualification of an auditor abroad (in a European Union Member State, a European Economic Area State or a third country) and wishes to receive a sworn auditor's certificate in Latvia must perform the recognition of the professional qualifications acquired abroad in Latvia. The Latvian Association of Sworn Auditors (hereinafter - LZRA) shall take a decision regarding the recognition of the professional qualifications of an auditor acquired in foreign states of a person as equivalent to the qualifications of a sworn auditor in Latvia and issue a sworn auditor's certificate to that person.

[Process description](#) [Related documents](#)

Process description

Request a service to AIC

For the recognition of professional qualifications acquired in foreign states in the regulated profession of a sworn auditor in Latvia, the person who wants the professional qualification acquired in foreign states to be recognised in Latvia must refer initially to the Republic of Latvia's information institution AIC.

Documents must be submitted to the AIC (optional):

- 1) personally (address: Dzirnavu Street 16/k 2, 3 rd floor, Riga; e-mail: prof@aic.lv; tel. 67225155);
- 2) by post (address: Wall Street 2, Riga LV-1050)
- 3) electronically signed documents with a secure electronic signature (eSignature) (sending to the e-mail address: aic@aic.lv).

An application for obtaining a professional qualification certificate shall be submitted to the AIC.

The application for obtaining a professional qualification certificate must be accompanied by an application addressed TO THE LZRA for the recognition of three years of experience in the audit work and a statement that the person is not subject to any of the requirements referred to in Section 8 of the Audit Services Act, which prohibits being a sworn auditor.

The documents to be submitted to the AIC must be accompanied by a proof of payment of EUR 240 for the processing of the application to the AI Payment must be made in the AIC account.

AIC:

- compare the submitted educational and professional qualification documents and the duration of practical training with the requirements specified in the Republic of Latvia for obtaining professional qualifications in the relevant regulated profession;
- draw up a statement regarding the education and professional qualifications obtained by the applicant;
- the prepared statement shall be sent for consideration and for the decision on the recognition of professional qualifications IN THE CRA.

Additional information on recognition of professional qualifications acquired abroad is available in Latvia on the AIC website.

Request Service LZRA

THE LZRA, upon receiving documents from the AIC, shall compare the content of the professional qualification obtained abroad with the requirements specified by the Audit Services Act for the profession of sworn auditor.

If the documents submitted by the applicant demonstrate the partial eligibility of the educational and professional qualifications of the applicant, THE LZRA shall request additional information. After evaluating the information, THE LZRA shall take a decision and inform the applicant of the examination of the recognition of the qualification or of the decision of refusing to invite the applicant to the assessment of the recognition of the qualification.

If a professional qualification is not recognised, THE LZRA shall inform the applicant of the length, content and educational institution of the additional training needed for the person, where additional training can be learned.

If the applicant partially complies with the requirements of the Audit Service Law for work in the profession of sworn auditor, THE LZRA shall invite the applicant to settle part of the subjects of the qualification examinations of sworn auditors organised by THE LZRA, which shall include the examination of the knowledge of applicants in public law, civil law, labour law and social guarantee laws, commercial and insolvency laws, and tax laws. In conformity with the requirements of Section 10 of the Audit Services Law, the applicant shall submit the application of THE LZRA and other documents in accordance with the procedures specified by the Cabinet for the taking of the subjects of the qualification examination.

If THE LZRA recognizes that the documents submitted by the applicant certify the conformity of the educational and professional qualifications of the applicant with the requirements for recognition of professional qualifications specified in the Law On Regulated Professions and Recognition of Vocational Qualifications, the LZRA shall take a decision regarding the recognition of professional qualifications.

The application and certification forms are available in the “Law on the Procedures for Acquisition and Recognition of Three Years of Experience in Audit Works” approved BY THE LZRA (Annex 3 and Annex 4).

- provide proof showing that the person is entered in the register of auditors of the foreign countries concerned (Member State of the European Union, European Economic Area State or third country). This requirement is set out in Section 13, Clause 4 of the Audit Services Act.

An application with the documents attached thereto may be submitted TO THE LZRA:

- by post or in person (address: Colonel Stag Street 15-7, Riga, LV-1010);
- electronically signed documents with a secure electronic signature (e-mail) (sending to an e-mail address: lzra@lzra.lv).

Sorting qualification exams is a fee service. The applicant shall pay THE LZRA EUR 170,74 (per exam fee) by the beginning of the examination session.

Additional information on recognition of professional qualifications acquired abroad is available in Latvia on THE LZRA home page.

Receipt of services

After:

1. THE LZRA has recognised the qualification obtained by such person abroad (a Member State of the European Union, a European Economic Area State or a third country) as equivalent to the qualifications of a sworn auditor,
- 2) a person has successfully passed qualification examinations,

a person in order to receive a sworn auditor's certificate shall have:

- resubmit a statement TO THE LZRA (that the person is not subject to any of the circumstances referred to in Section 9 of the Audit Services Act, which prohibits being a sworn auditor) as specified in Section 16, Paragraph one of the Audit Services Act.

The certificate form is available in the "Law on the Procedures for Acquisition and Recognition of Three Years of Experience in Audit Works" approved BY THE LZRA (Annex 4).

- pay THE LZRA fee for:
 - the examination of certification documents EUR 71,14;
 - entry money LZRA EUR 35,57.

The statement and payment documents may be submitted TO THE LZRA:

- by post or in person (address: Colonel Stag Street 15-7, Riga, LV-1010);
- electronically signed documents with a secure electronic signature (e-mail) (sending to an e-mail address: lzra@lzra.lv).

Get a service

Others

<https://www.fm.gov.lv/en/services/recognition-professional-qualifications-acquired-abroad-regulated-profession-sworn-auditor>