



*Commission de Surveillance  
du Secteur Financier*

## COMMUNIQUÉ

### LONG FORM REPORTS

Given the impact of COVID-19 on audited entities and funds, as well as on the auditors, the CSSF has decided that where necessary the long form report may exceptionally be remitted up to four months after the annual general meeting of the audited entity or fund, excluding delays for such AGMs granted by the government through exceptional measures. Both delays shall not be applied cumulatively.

Where the submission can be performed within the ordinary deadlines without compromising the quality of the audit work, a timely submission is encouraged.

Please also note that the Committee of European Auditing Oversight Bodies (CEAOB) has published today a statement on the COVID-19 impact on audits of financial statements:

[https://ec.europa.eu/info/sites/info/files/business\\_economy\\_euro/banking\\_and\\_finance/documents/200325-ceaob-statement-covid-19\\_en.pdf](https://ec.europa.eu/info/sites/info/files/business_economy_euro/banking_and_finance/documents/200325-ceaob-statement-covid-19_en.pdf)

Luxembourg, 25 March 2020