

In accordance with Articles 119, 123, 124 and 128 of the Law on Banks (FB&H Official Gazette No. 27/17), Article 5, Paragraph (1), Item h) and Article 19, Paragraph (1), Item c) of the Law on the Banking Agency of the Federation of Bosnia and Herzegovina (FB&H Official Gazette No. 75/17) and Article 12, Paragraph (1), Item d) of the Statute of the Banking Agency of the Federation of Bosnia and Herzegovina (FB&H Official Gazette No. 03/18), the Management Board of the Banking Agency of the Federation of Bosnia and Herzegovina enacted, at its meeting held on 31.03.2022, adopted the following:

**DECISION
ON AMENDMENTS TO THE DECISION ON EXTERNAL AUDIT AND
CONTENTS OF A BANK AUDIT**

Article 1

- (1) In the Decision on External Audit and Contents of a Bank Audit (FB&H Official Gazette No. 81/17), i.e. its Article 1, Paragraph (1), the word: „standards“ shall be replaced with the word: „conditions“ and the word: „annual“ shall be deleted.
- (2) After Paragraph (3), a new Paragraph (4) shall be added to read as follows:
„(4) Any issues related to external audit in a bank not regulated herewith, but prescribed in other regulations, shall be subject to relevant provisions of such other regulations.“

Article 2

- (1) Item c) in Article, 2, Paragraph (1) shall be deleted.
- (2) Existing Item d) shall become Item c), whereas after words: "it has at least 10 employees “, the following words shall be added: “working under full-time basis “.
- (3) Existing Items d), e), f), g), h) shall become Items c), d), e), f) and g).

Article 3

- (1) In Article 9, Paragraph (2), words: „assessment/opinion“ shall be replaced with the word: „Opinion“.
- (2) In Paragraph (3), words: „assessment/opinion“ shall be replaced with the word: „opinion“.
- (3) In Paragraph (4), word: „assessment“ shall be replaced with the word: „opinion“.
- (4) In Paragraph (5), word: „assessment“ shall be replaced with the word „opinion“, and words: „assessment/opinion“ with the word: „opinion“.

Article 4

- (1) In Article 17, Paragraphs (11) and (12) shall be deleted.
- (2) Existing Paragraph (13) shall become Paragraph (11).

Article 5

This Decision enters into force on the eight day following its publication in the Official Gazette of FB&H.

**No. U.O.-74-02/22
Sarajevo, 31.03.2022**

**CHAIRWOMAN OF THE
MANAGEMENT BOARD**

Ljerka Marić, M.Sc. (Econ), sgd