



Exchange Regulation

**COMMUNIQUÉ NO. 9/2015  
OF 8 SEPTEMBER 2015**

***Communiqué on the revision and partial entry into force of Art. 8 of the Federal Act of 16 December 2005 on the Licensing and Oversight of Auditors (Auditor Oversight Act, AOA)***

The Federal Council is to put certain clauses of Art. 8 AOA into force on 1 October 2015. As of this date, the audit firms of non-Swiss issuers which have equity securities listed on SIX Swiss Exchange must either be subject to regulation by an audit supervisory authority recognised by the Federal Council, or be registered with the Federal Audit Oversight Authority, FAOA. Those foreign audit firms that are affected by the new regulations have been contacted directly by the FAOA.

Under Art. 9 and Art. 14 of the [Directive on Regular Reporting Obligations for Issuers of Equity Securities, Bonds, Conversion Rights, Derivatives and Collective Investment Schemes \(DRRO\)](#), any change of external auditor for companies with equity securities that have their primary or secondary listings on SIX Swiss Exchange must be reported. When changing auditors, issuers must ensure that the new auditors are either subject to regulation by a foreign audit supervisory authority that is recognised by the Federal Council, or registered with the Federal Audit Oversight Authority.

Further information can be found on the website of the [Federal Audit Oversight Authority](#).

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