

Information on the consultation

Object of the consultation:	Circular “Auditing” and Circular “Audit firms and Lead Auditors” Draft circulars and explanatory report (German/French)
Invitation to comment:	Interested parties are invited to comment on the draft circulars.
Consultation closes on:	18 September 2012
Address comments to:	Swiss Financial Market Supervisory Authority FINMA Attn: Esther Widmer Einsteinstrasse 2 CH-3003 Bern or esther.widmer@finma.ch
Comment format:	Please submit all comments in electronic form (e-mail or electronic data carrier).
Publication of comments:	In the absence of any indication to the contrary, FINMA will assume that the respondents to the consultation consent to their opinions being published.
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