Eidgenössische Finanzmarktaufsicht FINMA
Autorité fédérale de surveillance des marchés financiers FINMA
Autorità federale di vigilanza sui mercati finanziari FINMA
Swiss Financial Market Supervisory Authority FINMA

Information relevant to the consultation

Object of the consultation:	**Circular "Auditing"** Darft circular and explanantory report (German/French)
Invitation to comment:	Interested parties are invited to comment on the draft circular.
Consultation closes on:	**6 October 2014**
Address comments to:	Swiss Financial Market Supervisory Authority FINMA Attn: Peter Rütschi Laupenstrasse 27 CH-3003 Bern or peter.rütschi@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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