

99050154261000, 99050154261000

# Submit mandatory annual audit report as property developer and/or construction supervisor

Heruntergeladen am 01.07.2025

<https://fimportal.de/xzufi-services/219331152/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99050154261000, 99050154261000
Leistungsbezeichnung I	Submit mandatory annual audit report as property developer and/or construction supervisor
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Gewerbe (050)
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder

Modul	Sachverhalt
	Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	Befähigungs- und Sachkundenachweise (2010200), Prüfung und Nachweise für Sachkunde und Sicherheit (2120300)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/gewo/_34c.html">https://www.gesetze-im-internet.de/gewo/_34c.html</a> <a href="https://www.gesetze-im-internet.de/gewo_34cdv/_16.html">https://www.gesetze-im-internet.de/gewo_34cdv/_16.html</a> <a href="https://www.gesetze-im-internet.de/gewo/_34c.html">https://www.gesetze-im-internet.de/gewo/_34c.html</a> <a href="https://www.gesetze-im-internet.de/gewo_34cdv/_16.html">https://www.gesetze-im-internet.de/gewo_34cdv/_16.html</a>
Teaser	As a property developer and/or construction supervisor, you must submit an annual audit report or alternatively a so-called negative declaration to your responsible supervisory authority.
Volltext	<p>According to the Real Estate Agent and Property Developer Ordinance, you as a property developer and/or construction manager are obliged to have a suitable auditor check compliance with the statutory obligations every calendar year. You choose the auditor for the audit as part of your annual reporting obligations. The audit is carried out at your expense. Suitable auditors are in particular</p> <ul style="list-style-type: none"> <li>• Auditors,</li> <li>• sworn auditors,</li> <li>• auditing and accounting firms</li> <li>• auditing companies and</li> <li>• certain auditing associations.</li> </ul> <p>Auditors are unsuitable if there are concerns of bias, i.e. if there are circumstances that could jeopardize the independence of the auditor.</p> <p>Note: Tax consultants are not suitable auditors.</p>

## Modul

## Sachverhalt

If you have not carried out relevant activities as a property developer and/or construction manager in a reporting period, you are obliged to submit an unsolicited negative declaration to your competent supervisory authority instead of the audit report. You can submit the negative declaration yourself; it is not necessary to commission an auditor. If the declaration is submitted by the tax consultant or auditor instead of the trader, you must enclose a corresponding power of attorney.

### Erforderliche Unterlagen

- Audit report by a suitable auditor, including an audit opinion on any violations, stating the place and date; either in writing or digitally with reproduction of the auditor's name
- If no activity was performed during the reporting period: Declaration that no activity was performed in the reporting period (negative declaration).
- Depending on the competent supervisory authority, it is possible to submit digital documents

### Voraussetzungen

There are no prerequisites.

### Kosten

Fees will be charged. The exact amount can be found in the fee schedule of the local supervisory authority.

### Verfahrensablauf

First, you commission a recognized auditor to audit the professional obligations arising from the Broker and Property Developer Ordinance.

- You submit the audit report in writing or electronically to the responsible supervisory authority.
- If you have not carried out any activities in the reporting year, you submit a negative declaration to the responsible supervisory authority.

Following the inspection, you will receive a fee notice.

### Bearbeitungsdauer

The processing times vary depending on the scope of your submitted documents.

### Frist

You must submit the audit report to your competent supervisory authority by December 31 of the calendar year following the reporting year at the latest, without being asked to do so.

Modul	Sachverhalt
weiterführende Informationen	Please refer to the websites of your competent supervisory authority.
Hinweise	
Rechtsbehelf	The legal remedies available (revocation or filing an action with the administrative court) vary depending on the federal state. Detailed information on admissible legal remedies can be found in the information on legal remedies in the notification of fees.
Kurztext	- Receipt and review of audit reports from construction supervisors and developers - Construction supervisors and property developers must have an annual audit of compliance with their obligations carried out by an independent party - The report must be sent to the supervisory authority by December 31 of the following year - If no activity has been carried out, a declaration must be submitted instead (so-called negative declaration)
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> <li>• Forms: form for negative declaration, if applicable</li> <li>• Online procedure possible: partly, depending on the responsible supervisory authority.</li> <li>• Written form: no</li> </ul>
Ursprungsportal	Verpflichtenden jährlichen Prüfungsbericht als Bauträger und/oder Baubetreuer einreichen, Submit mandatory annual audit report as property developer and/or construction supervisor