

CMF publishes for consultation regulatory proposal on submission of information to supervise External Auditing Firms

- *The proposal creates the Information Systems Manual for External Auditing Firms.*

December 22, 2025 – The Financial Market Commission (CMF) published for consultation last Friday, December 19, and until February 15, 2026 a regulatory proposal that creates the Information Systems Manual for External Auditing Firms. It imparts instructions on submission of information for External Auditing Firms governed by Title XVIII of Law No. 18,045 and are enrolled in the Registry of External Auditing Firms (REAF).

The regulatory proposal establishes the form, frequency and means for External Auditing Firms to submit information for supervisory purposes.

The Information Systems Manual for External Auditing Firms has four Regulatory Files in total to be periodically reported through the official communication channel defined by the CMF. These Files are:

- EAE 01: Annual Income.
- EAE 02: List of Reports Issued.
- EAE 03: List of Related Companies.
- EAE 04: Information on Contracts for Other Services.

This proposal aims to update existing regulations and systematize information requirements in a Manual to reduce regulatory gaps; optimize current information requirements' structure and design; and thereby facilitate the targeting of supervisory processes and detection of potential risks.

Interested parties can access the [Regulations Under Consultation section](#) of the CMF website to review the [proposal in detail](#) and submit their feedback until February 15, 2026.

Communication & Image Area — Financial Market Commission (CMF)

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