



Companies (Audit, Investigations and Community Enterprise) Act 2004

2004 CHAPTER 27

PART 2

COMMUNITY INTEREST COMPANIES

Supervision by Regulator

43 Audit

- (1) The Regulator may by order require a community interest company to allow the annual accounts of the company to be audited by a qualified auditor appointed by the Regulator.
- (2) A person is a qualified auditor if he is eligible for appointment [^{F1}as a statutory auditor under Part 42 of the Companies Act 2006] .
- (3) [^{F2}Sections 499 to 501 of the Companies Act 2006] (auditor's rights to information) apply in relation to an auditor appointed under this section ^{F3}...
- (4) On completion of the audit the auditor must make a report to the Regulator on such matters and in such form as the Regulator specifies.
- (5) The expenses of the audit, including the remuneration of the auditor, are to be paid by the Regulator.
- (6) An audit under this section is in addition to, and does not affect, any audit required by or by virtue of any other enactment.

Textual Amendments

- F1** Words in s. 43(2) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), [Sch. 1 para. 31](#) (with arts. 6, 11, 12)

Changes to legislation: There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Section 43. (See end of Document for details)

- F2** Words in s. 43(3) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 2(2), **Sch. 1 para. 234(3)** (with arts. 6, 11, 12)
- F3** Words in s. 43(3) repealed (1.10.2007) by Companies Act 2006 (Commencement No.3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (S.I. 2007/2194), art. 1(3)(a), Sch. 4 para. 106, **Sch. 5** (with art. 12)

Commencement Information

- I1** S. 43 in force at 1.7.2005 by S.I. 2004/3322, art. 2(3), **Sch. 3**

Changes to legislation:

There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Section 43.