

*These notes refer to the Companies Act 2006 (c.46)
which received Royal Assent on 8 November 2006*

COMPANIES ACT 2006

EXPLANATORY NOTES

COMMENTARY

Part 16: Audit

Chapter 4: Removal, Resignation, Etc of Auditors

Section 526: Effect of casual vacancies

807. This section applies when one out of two or more joint auditors ceases to be an auditor of the company. It enables the remaining auditors to continue in office. It restates section 388(2) of the 1985 Act.