

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

# COMPANIES ACT 2006

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## EXPLANATORY NOTES

### COMMENTARY

#### *Schedule 11: Recognised Professional Qualifications*

#### **Part 2: Requirements for recognition of a professional qualification**

#### *Chapter 3: Auditors General*

#### *Section 1226: Auditors General: eligibility for appointment as a statutory auditor*

1567. *Subsection (1)* defines an “Auditor General” for the purposes of this Part as the Comptroller and Auditor General, the Auditor General for Scotland, the Auditor General for Wales or the Comptroller and Auditor General for Northern Ireland. *Subsections (2) and (3)* explain that an Auditor General is eligible for appointment as a statutory auditor, unless his eligibility has been suspended by the Independent Supervisor under section 1234.