



Companies Act 2006

2006 CHAPTER 46

PART 16

AUDIT

^{F1}CHAPTER 4

REMOVAL, RESIGNATION, ETC OF AUDITORS

Statement by auditor on ceasing to hold office

519 Statement by auditor to be [^{F1}sent to] company

- [^{F2}(1) An auditor of a public interest company who is ceasing to hold office (at any time and for any reason) must send to the company a statement of the reasons for doing so.
- (2) An auditor (“A”) of a non-public interest company who is ceasing to hold office must send to the company a statement of the reasons for doing so unless A satisfies the first or second condition.
- (2A) The first condition is that A is ceasing to hold office—
- (a) in the case of a private company, at the end of a period for appointing auditors;
 - (b) in the case of a public company, at the end of an accounts meeting.
- (2B) The second condition is that—
- (a) A's reasons for ceasing to hold office are all exempt reasons (as to which see section 519A(3)), and
 - (b) there are no matters connected with A's ceasing to hold office that A considers need to be brought to the attention of members or creditors of the company.
- (3) A statement under this section must include—
- (a) the auditor's name and address;

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- (b) the number allocated to the auditor on being entered in the register of auditors kept under section 1239;
 - (c) the company's name and registered number.
- (3A) Where there are matters connected with an auditor's ceasing to hold office that the auditor considers need to be brought to the attention of members or creditors of the company, the statement under this section must include details of those matters.
- (3B) Where—
- (a) an auditor (“A”) of a non-public interest company is required by subsection (2) to send a statement, and
 - (b) A considers that none of the reasons for A's ceasing to hold office, and no matters (if any) connected with A's ceasing to hold office, need to be brought to the attention of members or creditors of the company,
- A's statement under this section must include a statement to that effect.]
- (4) [^{F3}A statement under this section] must be [^{F4}sent]—
- (a) in the case of resignation, along with the notice of resignation;
 - (b) in the case of failure to seek re-appointment, not less than 14 days before the end of the time allowed for next appointing an auditor;
 - (c) in any other case, not later than the end of the period of 14 days beginning with the date on which he ceases to hold office.
- (5) A person ceasing to hold office as auditor who fails to comply with this section commits an offence.
- (6) In proceedings for such an offence it is a defence for the person charged to show that he took all reasonable steps and exercised all due diligence to avoid the commission of the offence.
- (7) A person guilty of an offence under this section is liable—
- (a) on conviction on indictment, to a fine;
 - (b) on summary conviction, to a fine not exceeding the statutory maximum.
- [^{F5}(8) Where an offence under this section is committed by a body corporate, every officer of the body who is in default also commits the offence. For this purpose—
- (a) any person who purports to act as director, manager or secretary of the body is treated as an officer of the body, and
 - (b) if the body is a company, any shadow director is treated as an officer of the company.]

Textual Amendments

- F1** Words in s. 519 heading substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), [Sch. 5 para. 18\(3\)](#); [S.I. 2015/1732](#), art. 2(d) (with arts. 46)
- F2** S. 519(1)-(3B) substituted for s. 519(1)-(3) (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), [ss. 18\(2\)](#), 115(7); [S.I. 2015/1732](#), art. 2(d) (with arts. 46)
- F3** Words in s. 519(4) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), [Sch. 5 para. 6](#); [S.I. 2015/1732](#), art. 2(d) (with arts. 46)
- F4** Word in s. 519(4) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), [Sch. 5 para. 18\(2\)](#); [S.I. 2015/1732](#), art. 2(d) (with arts. 46)

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- F5** S. 519(8) added (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 247** (with arts. 6, 11, 12)

Modifications etc. (not altering text)

- C1** Ss. 484-539 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 11** (with transitional provisions and savings in regs. 7, 9, Sch. 2)
- C2** Ss. 519-526 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 46**; (as amended (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **Sch. 3 para. 19** (with reg. 2(6)(7)); (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **53**; 2020 c. 1, **Sch. 5 para. 1(1)**; and (6.5.2021) by [The Supervision of Accounts and Reports \(Prescribed Body\) and Companies \(Defective Accounts and Reports\) \(Authorised Person\) Order 2021 \(S.I. 2021/465\)](#), arts. 1(2), **6(5)** (with art. 9))

[^{F6}519A Meaning of “public interest company”, “non-public interest company” and “exempt reasons”

(1) In this Chapter—

- ^{F7}“public interest company” means a company which is—
- (a) an issuer whose transferable securities are admitted to trading on a [^{F8}UK regulated market];
 - (b) a credit institution within the meaning given by Article 4(1)(1) of Regulation (EU) No. 575/2013 of the European Parliament and of the Council, [^{F9}which is a CRR firm within the meaning of Article 4(1)(2A) of that Regulation]; or
 - (c) [^{F10}a person who would be an insurance undertaking as defined in Article 2(1) of Council Directive 91/674/EEC of 19 December 1991 of the European Parliament and of the Council on the annual accounts and consolidated accounts of insurance undertakings as that Article had effect immediately before IP completion day, were the United Kingdom a member State;]

[^{F11}(2) For the purposes of the definition of “public interest company”—

“issuer” has the same meaning as in Part 6 of the Financial Services and Markets Act 2000 (see section 102A(6));

^{F12}
...
^{F12} ...]

(3) In the application of this Chapter to an auditor (“A”) of a company ceasing to hold office, the following are “exempt reasons”—

- (a) A is no longer to carry out statutory audit work within the meaning of Part 42 (see section 1210(1));
- (b) the company is, or is to become, exempt from audit under section 477, 479A or 480, or from the requirements of this Part under section 482, and intends to include in its balance sheet a statement of the type described in section 475(2);
- (c) the company is a subsidiary undertaking of a parent undertaking that is incorporated in the United Kingdom and—
 - (i) the parent undertaking prepares group accounts, and

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- (ii) A is being replaced as auditor of the company by the auditor who is conducting, or is to conduct, an audit of the group accounts;
 - (d) the company is being wound up under Part 4 of the Insolvency Act 1986 or Part 5 of the Insolvency (Northern Ireland) Order 1989 (S.I. 1989/2405 (N.I. 19)), whether voluntarily or by the court, or a petition under Part 4 of that Act or Part 5 of that Order for the winding up of the company has been presented and not finally dealt with or withdrawn.
- (4) But the reason described in subsection (3)(c) is only an exempt reason if the auditor who is conducting, or is to conduct, an audit of the group accounts is also conducting, or is also to conduct, the audit (if any) of the accounts of each of the subsidiary undertakings (of the parent undertaking) that is incorporated in the United Kingdom and included in the consolidation.
- (5) The Secretary of State may by order amend the definition of “public interest company” in subsection (1).
- (6) An order under subsection (5) is subject to negative resolution procedure.]

Textual Amendments

- F6** S. 519A inserted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), **ss. 18(3)**, 115(7); S.I. 2015/1732, art. 2(d) (with arts. 4, 6)
- F7** Words in s. 519A(1) substituted (17.6.2016) by [The Statutory Auditors and Third Country Auditors Regulations 2016 \(S.I. 2016/649\)](#), reg. 1(1)(a), **Sch. 3 para. 26(2)** (with reg. 1(12))
- F8** Words in s. 519A(1) substituted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **8(a)(i)** (with Sch. 4 para. 1(a)) (as amended by S.I. 2020/523, regs. 1(2), **19**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F9** Words in s. 519A(1) substituted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **8(a)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F10** Words in s. 519A(1) substituted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **8(a)(iii)** (as amended by S.I. 2020/523, regs. 1(2), **14(c)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F11** S. 519A(2) substituted (17.6.2016) by [The Statutory Auditors and Third Country Auditors Regulations 2016 \(S.I. 2016/649\)](#), reg. 1(1)(a), **Sch. 3 para. 26(3)** (with reg. 1(12))
- F12** Words in s. 519A(2) omitted (31.12.2020) by virtue of [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **8(b)**; 2020 c. 1, Sch. 5 para. 1(1)

520 Company's duties in relation to statement

- (1) This section applies where ^{F13}a company receives from an auditor (“A”) who is ceasing to hold office a statement under section 519 except where—
- (a) the company is a non-public interest company, and
 - (b) the statement includes a statement to the effect that A considers that none of the reasons for A's ceasing to hold office, and no matters (if any) connected with A's ceasing to hold office, need to be brought to the attention of members or creditors of the company (as required by section 519(3B)).]
- (2) ^{F14}Where this section applies, the] company must within 14 days of the ^{F15}receipt] of the statement either—

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- (a) send a copy of it to every person who under section 423 is entitled to be sent copies of the accounts, or
 - (b) apply to the court.
- (3) If it applies to the court, the company must notify the auditor of the application.
- (4) If the court is satisfied that the auditor is using the provisions of section 519 to secure needless publicity for defamatory matter—
- (a) it shall direct that copies of the statement need not be sent out, and
 - (b) it may further order the company's costs (in Scotland, expenses) on the application to be paid in whole or in part by the auditor, even if he is not a party to the application.
- The company must within 14 days of the court's decision send to the persons mentioned in subsection (2)(a) a statement setting out the effect of the order.
- (5) If no such direction is made the company must send copies of the statement to the persons mentioned in subsection (2)(a) within 14 days of the court's decision or, as the case may be, of the discontinuance of the proceedings.
- (6) In the event of default in complying with this section an offence is committed by every officer of the company who is in default.
- (7) In proceedings for such an offence it is a defence for the person charged to show that he took all reasonable steps and exercised all due diligence to avoid the commission of the offence.
- (8) A person guilty of an offence under this section is liable—
- (a) on conviction on indictment, to a fine;
 - (b) on summary conviction, to a fine not exceeding the statutory maximum.

Textual Amendments

- F13** Words in s. 520(1) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 5 para. 7(2)**; [S.I. 2015/1732](#), art. 2(d) (with arts. 46)
- F14** Words in s. 520(2) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 5 para. 7(3)**; [S.I. 2015/1732](#), art. 2(d) (with arts. 46)
- F15** Word in s. 520(2) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 5 para. 19**; [S.I. 2015/1732](#), art. 2(d) (with arts. 46)

Modifications etc. (not altering text)

- C2** Ss. 519-526 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 46**; (as amended (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **Sch. 3 para. 19** (with reg. 2(6)(7)); (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **53**; 2020 c. 1, **Sch. 5 para. 1(1)**; and (6.5.2021) by [The Supervision of Accounts and Reports \(Prescribed Body\) and Companies \(Defective Accounts and Reports\) \(Authorised Person\) Order 2021 \(S.I. 2021/465\)](#), arts. 1(2), **6(5)** (with art. 9))
- C3** Ss. 484-539 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 11** (with transitional provisions and savings in regs. 7, 9, Sch. 2)

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521 Copy of statement to be sent to registrar

[^{F16}(A1) This section applies where an auditor (“A”) of a company sends a statement to the company under section 519 except where—

- (a) the company is a non-public interest company, and
- (b) the statement includes a statement to the effect that A considers that none of the reasons for A's ceasing to hold office, and no matters (if any) connected with A's ceasing to hold office, need to be brought to the attention of members or creditors of the company (as required by section 519(3B)).]

(1) [^{F17}Where this section applies, unless] within 21 days beginning with the day on which he [^{F18}sent] the statement under section 519 the auditor receives notice of an application to the court under section 520, he must within a further seven days send a copy of the statement to the registrar.

(2) If an application to the court is made under section 520 and the auditor subsequently receives notice under subsection (5) of that section, he must within seven days of receiving the notice send a copy of the statement to the registrar.

(3) An auditor who fails to comply with subsection (1) or (2) commits an offence.

(4) In proceedings for such an offence it is a defence for the person charged to show that he took all reasonable steps and exercised all due diligence to avoid the commission of the offence.

(5) A person guilty of an offence under this section is liable—

- (a) on conviction on indictment, to a fine;
- (b) on summary conviction, to a fine not exceeding the statutory maximum.

[^{F19}(6) Where an offence under this section is committed by a body corporate, every officer of the body who is in default also commits the offence. For this purpose—

- (a) any person who purports to act as director, manager or secretary of the body is treated as an officer of the body, and
- (b) if the body is a company, any shadow director is treated as an officer of the company.]

Textual Amendments

- F16** S. 521(A1) inserted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 5 para. 8(2)**; S.I. 2015/1732, art. 2(d) (with arts. 46)
- F17** Words in s. 521(1) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 5 para. 8(3)**; S.I. 2015/1732, art. 2(d) (with arts. 46)
- F18** Word in s. 521(1) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 5 para. 20**; S.I. 2015/1732, art. 2(d) (with arts. 46)
- F19** S. 521(6) added (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 248** (with arts. 6, 11, 12)

Modifications etc. (not altering text)

- C2** Ss. 519-526 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 46**; (as amended (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **Sch. 3 para. 19** (with reg. 2(6)(7)); (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **53**; 2020 c. 1, **Sch. 5 para. 1(1)**); and (6.5.2021) by [The Supervision of Accounts](#)

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- and Reports (Prescribed Body) and Companies (Defective Accounts and Reports) (Authorised Person) Order 2021 (S.I. 2021/465), arts. 1(2), **6(5)** (with art. 9))
- C4** Ss. 484-539 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009](#) (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 11** (with transitional provisions and savings in regs. 7, 9, Sch. 2)

522 Duty of auditor to [^{F20}send statement to] appropriate audit authority

[^{F21}(1) Where an auditor of a company sends a statement under section 519, the auditor must at the same time send a copy of the statement to the appropriate audit authority.]

- (5) A person ceasing to hold office as auditor who fails to comply with this section commits an offence.
- (6) If that person is a firm an offence is committed by—
- the firm, and
 - every officer of the firm who is in default.
- (7) In proceedings for an offence under this section it is a defence for the person charged to show that he took all reasonable steps and exercised all due diligence to avoid the commission of the offence.
- (8) A person guilty of an offence under this section is liable—
- on conviction on indictment, to a fine;
 - on summary conviction, to a fine not exceeding the statutory maximum.

Textual Amendments

- F20** Words in s. 522 heading substituted (1.10.2015) by [Deregulation Act 2015](#) (c. 20), s. 115(7), **Sch. 5 para. 9(3)**; S.I. 2015/1732, art. 2(d) (with arts. 46)
- F21** S. 522(1) substituted for s. 522(1)-(4) (1.10.2015) by [Deregulation Act 2015](#) (c. 20), s. 115(7), **Sch. 5 para. 9(2)**; S.I. 2015/1732, art. 2(d) (with arts. 46)

Modifications etc. (not altering text)

- C2** Ss. 519-526 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008](#) (S.I. 2008/1911), **reg. 46**; (as amended (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017](#) (S.I. 2017/1164), reg. 1(2)(3), **Sch. 3 para. 19** (with reg. 2(6)(7)); (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/177), regs. 2, **53**; 2020 c. 1, **Sch. 5 para. 1(1)**; and (6.5.2021) by [The Supervision of Accounts and Reports \(Prescribed Body\) and Companies \(Defective Accounts and Reports\) \(Authorised Person\) Order 2021](#) (S.I. 2021/465), arts. 1(2), **6(5)** (with art. 9))
- C5** Ss. 484-539 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009](#) (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 11** (with transitional provisions and savings in regs. 7, 9, Sch. 2)

523 Duty of company to notify appropriate audit authority

- [^{F22}(1) This section applies if an auditor is ceasing to hold office—
- in the case of a private company, at any time other than at the end of a period for appointing auditors;

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- (b) in the case of a public company, at any time other than at the end of an accounts meeting.
- (1A) But this section does not apply if the company reasonably believes that the only reasons for the auditor's ceasing to hold office are exempt reasons (as to which see section 519A(3)).
- (2) Where this section applies, the company must give notice to the appropriate audit authority that the auditor is ceasing to hold office.
- (2A) The notice is to take the form of a statement by the company of what the company believes to be the reasons for the auditor's ceasing to hold office and must include the information listed in section 519(3).
- This is subject to subsection (2C).
- (2B) Subsection (2C) applies where—
- (a) the company receives a statement from the auditor under section 519,
 - (b) the statement is sent at the time required by section 519(4), and
 - (c) the company agrees with the contents of the statement.
- (2C) Where this subsection applies, the notice may instead take the form of a copy of the statement endorsed by the company to the effect that it agrees with the contents of the statement.
- (3) A notice under this section must be given within the period of 28 days beginning with the day on which the auditor ceases to hold office.]
- (4) If a company fails to comply with this section, an offence is committed by—
- (a) the company, and
 - (b) every officer of the company who is in default.
- (5) In proceedings for such an offence it is a defence for the person charged to show that he took all reasonable steps and exercised all due diligence to avoid the commission of the offence.
- (6) A person guilty of an offence under this section is liable—
- (a) on conviction on indictment, to a fine;
 - (b) on summary conviction, to a fine not exceeding the statutory maximum.

Textual Amendments

F22 S. 523(1)-(3) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), **ss. 18(4)**, 115(7); S.I. 2015/1732, art. 2(d) (with arts. 46)

Modifications etc. (not altering text)

C2 Ss. 519-526 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 46**; (as amended (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **Sch. 3 para. 19** (with reg. 2(6)(7)); (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **53**; 2020 c. 1, **Sch. 5 para. 1(1)**; and (6.5.2021) by [The Supervision of Accounts and Reports \(Prescribed Body\) and Companies \(Defective Accounts and Reports\) \(Authorised Person\) Order 2021 \(S.I. 2021/465\)](#), arts. 1(2), **6(5)** (with art. 9))

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C6 Ss. 484-539 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 11** (with transitional provisions and savings in regs. 7, 9, Sch. 2)

524 [^{F23}Provision of information] to accounting authorities

[^{F24}(1) Where the appropriate audit authority receives a statement under section 522 or a notice under section 523, the authority may forward to the accounting authorities—

- (a) a copy of the statement or notice, and
- (b) any other information the authority has received from the auditor or the company concerned in connection with the auditor's ceasing to hold office.]

(2) The accounting authorities are—

- (a) the Secretary of State, and
- (b) any person authorised by the Secretary of State for the purposes of section 456 (revision of defective accounts: persons authorised to apply to court).

^{F25}(3)

(4) If the court has made an order under section 520(4) directing that copies of the statement need not be sent out by the company, sections 460 and 461 (restriction on further disclosure) apply in relation to the copies sent to the accounting authorities as they apply to information obtained under section 459 (power to require documents etc).

Textual Amendments

F23 Words in s. 524 heading substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 5 para. 10(4)**; S.I. 2015/1732, art. 2(d) (with arts. 46)

F24 S. 524(1) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 5 para. 10(2)**; S.I. 2015/1732, art. 2(d) (with arts. 46)

F25 S. 524(3) omitted (1.10.2015) by virtue of [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 5 para. 10(3)**; S.I. 2015/1732, art. 2(d) (with arts. 46)

Modifications etc. (not altering text)

C2 Ss. 519-526 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 46**; (as amended (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **Sch. 3 para. 19** (with reg. 2(6)(7)); (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **53**; 2020 c. 1, **Sch. 5 para. 1(1)**); and (6.5.2021) by [The Supervision of Accounts and Reports \(Prescribed Body\) and Companies \(Defective Accounts and Reports\) \(Authorised Person\) Order 2021 \(S.I. 2021/465\)](#), arts. 1(2), **6(5)** (with art. 9))

C7 Ss. 484-539 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 11** (with transitional provisions and savings in regs. 7, 9, Sch. 2)

C8 S. 524(2)(b) modified (2.7.2012) by [The Supervision of Accounts and Reports \(Prescribed Body\) and Companies \(Defective Accounts and Directors' Reports\) \(Authorised Person\) Order 2012 \(S.I. 2012/1439\)](#), **art. 8(5)**

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525 Meaning of “appropriate audit authority”^{F26}...

- (1) In sections 522, 523 and 524 “appropriate audit authority” means—
- (a) [^{F27}in relation to an auditor of a public interest company (other than an Auditor General)]—
 - (i) the Secretary of State, or
 - (ii) if the Secretary of State has delegated functions under section 1252 to a body whose functions include receiving the [^{F28}statement or] notice in question, that body;
 - ^{F29}(a) in the case of a major audit (other than one conducted by an Auditor General), the Financial Reporting Council Limited;]
 - (b) [^{F30}in relation to an auditor of a non-public interest company (other than an Auditor General)], the relevant supervisory body.
 - ^{F31}(c) [^{F32}in relation to] an Auditor General, the Independent Supervisor.]
- ^{F33} “Supervisory body” and “Independent Supervisor” have the same meaning] as in Part 42 (statutory auditors) (see [^{F34}sections 1217 and 1228]).

^{F35}(2)

^{F35}(3)

Textual Amendments

- F26** Words in s. 525 heading omitted (1.10.2015) by virtue of [Deregulation Act 2015 \(c. 20\), s. 115\(7\), Sch. 5 para. 11\(4\)](#); S.I. 2015/1732, art. 2(d) (with arts. 46)
- F27** Words in s. 525(1)(a) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\), s. 115\(7\), Sch. 5 para. 11\(2\)\(a\)\(i\)](#); S.I. 2015/1732, art. 2(d) (with arts. 46)
- F28** Words in s. 525(1)(a)(ii) inserted (1.10.2015) by [Deregulation Act 2015 \(c. 20\), s. 115\(7\), Sch. 5 para. 11\(2\)\(a\)\(ii\)](#); S.I. 2015/1732, art. 2(d) (with arts. 46)
- F29** S. 525(1)(a) (as it applies to LLPs by virtue of S.I. 2008/1911, reg. 46) substituted (2.7.2012) by [The Statutory Auditors \(Amendment of Companies Act 2006 and Delegation of Functions etc\) Order 2012 \(S.I. 2012/1741\), arts. 1\(2\), 3, Sch. para. 3](#)
- F30** Words in s. 525(1)(b) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\), s. 115\(7\), Sch. 5 para. 11\(2\)\(b\)](#); S.I. 2015/1732, art. 2(d) (with arts. 46)
- F31** S. 525(1)(c) inserted (6.4.2008) by [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\), reg. 41\(4\)](#)
- F32** Words in s. 525(1)(c) substituted (1.10.2015) by [Deregulation Act 2015 \(c. 20\), s. 115\(7\), Sch. 5 para. 11\(2\)\(c\)](#); S.I. 2015/1732, art. 2(d) (with arts. 46)
- F33** Words in s. 525(1) substituted (6.4.2008) by [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\), reg. 41\(5\)\(a\)](#)
- F34** Words in s. 525(1) substituted (6.4.2008) by [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\), reg. 41\(5\)\(b\)](#)
- F35** S. 525(2)(3) omitted (1.10.2015) by virtue of [Deregulation Act 2015 \(c. 20\), s. 115\(7\), Sch. 5 para. 11\(3\)](#); S.I. 2015/1732, art. 2(d) (with arts. 46)

Modifications etc. (not altering text)

- C2** Ss. 519-526 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\), reg. 46](#); (as amended (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\), reg. 1\(2\)\(3\), Sch. 3 para. 19](#) (with reg. 2(6)(7)); (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\), regs. 2, 53](#); 2020 c. 1, [Sch. 5 para. 1\(1\)](#); and (6.5.2021) by [The Supervision of Accounts](#)

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and Reports (Prescribed Body) and Companies (Defective Accounts and Reports) (Authorised Person) Order 2021 (S.I. 2021/465), arts. 1(2), **6(5)** (with art. 9))

- C9** Ss. 484-539 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009](#) (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 11** (with transitional provisions and savings in regs. 7, 9, Sch. 2)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act amendment to earlier affecting provision S.I. 1989/638, Sch. 4 by [S.I. 2024/410 Sch. 2 para. 1](#)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by [S.I. 2013/1971 reg. 9\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by [S.I. 2013/1971 reg. 4](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 479A(2)(c)(zi) inserted by [S.I. 2019/177 reg. 4\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34 by [S.R. 2024/78 reg. 31\(4\)](#)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34A by [S.R. 2024/78 reg. 31\(5\)](#)
- s. 1087A-1807C applied by S.I. 2009/2436, Sch. 1 para. 20(1)(ca) (as substituted) by [S.I. 2024/410 Sch. 2 para. 5\(d\)\(ii\)](#)
- Sch. 10 para. 6(2D) inserted by [S.I. 2019/177 reg. 28\(e\)](#) (This amendment not applied to legislation.gov.uk. Reg. 28(e) omitted immediately before IP completion day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv))
- Sch. 10 para. 7(2A) inserted by [S.I. 2019/177 reg. 29\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))