

SCHEDULE 3

Amendments to the Companies Act 2006

PART 3

Amendments to Chapters 2 to 4 of Part 16 of the Companies Act 2006

14.—(1) Section 496 (auditor's report on strategic report and director's report)^{M1} is amended as follows.

(2) The existing words become subsection (1) and after that subsection, insert—

“(2) Where more than one person is appointed as auditor, the report must include a statement as to whether all the persons appointed agree on the statements and indications given under subsection (1) and, if they cannot agree on those statements and indications, the report must include the opinions of each person appointed and give reasons for the disagreement.”.

Marginal Citations

M1 [Section 496](#) was substituted by [S.I. 2015/980](#).

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2016, Paragraph 14.