

### SCHEDULE 3

#### Amendments to the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008

**18.** In regulation 45—

- (a) in the modified version of section 515 (failure to re-appoint auditor: rights of auditor who is not re-appointed), for subsections (1) and (2) substitute—

“(1) If an LLP wishes to appoint a person as auditor in place of a person who is an auditor of the LLP and who is to cease to hold office at the end of a period for appointing auditors (the “outgoing auditor”), the LLP must give the outgoing auditor seven days’ notice; no person may be appointed as auditor in the absence of such notice.

But notice is not required under this subsection if the auditor is to cease to hold office by virtue of section 510, 511A or 516.

(2) The outgoing auditor may, in response to receipt of a notice given under subsection (1), make representations in writing to the LLP (not exceeding a reasonable length) and request their notification to members of the LLP.”;

- (b) in the modified version of section 516 (resignation of auditor)—

(i) in subsection (1), for the words from “depositing” to the end of the subsection substitute “sending a notice to that effect to the LLP”;

(ii) at the beginning of subsection (2), for “The” substitute “Where the LLP is a public interest LLP, the”;

(iii) in subsection (3), for “deposited” substitute “received”;

- (c) omit the modified version of section 517 (notice to registrar of resignation of auditor);

- (d) in the modified version of section 518 (rights of resigning auditor)—

(i) for subsection (1) substitute—

“(1) This section applies where an auditor’s (A’s) notice of resignation is accompanied by a statement under section 519 except where—

(a) the LLP is a non-public interest LLP, 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 LLP (as required by section 519(2E)).”;

(ii) in subsection (2)—

(aa) for “deposit” substitute “send”;

(bb) for “a signed” substitute “an authenticated”;

(cc) for “circumstances connected with” substitute “reasons for, and matters connected with,”;

(iii) in subsection (3), for “circumstances connected with” substitute “reasons for, and matters connected with,”;

(iv) in subsection (5), for “of the deposit of” substitute “on which the LLP receives”.