

## SCHEDULE 9

### AMENDMENTS OF FINANCIAL SERVICES ACT

#### *Auditors*

**31.** Section 109 of the Act (communication by auditor with supervisory authorities) shall have effect as if in subsection (1)—

- (a) the reference to an authorised person included a reference to a European institution; and
- (b) the reference to functions under the Act included a reference to functions under these Regulations.