
STATUTORY INSTRUMENTS

2008 No. 569

The Partnerships (Accounts) Regulations 2008

PART 3

AUDITORS

Duty of auditor to notify supervisory body

12.—(1) Where an auditor of a qualifying partnership ceases to hold office before the end of his term of office, he must notify the supervisory body of which he is a member.

(2) The notice must—

- (a) inform the supervisory body that he has ceased to hold office, and
- (b) be accompanied by a statement of any circumstances connected with his ceasing to hold office.

(3) The auditor must notify the supervisory body not more than 14 days after the date on which he ceases to hold office.

(4) In this regulation and regulation 13, “supervisory body” has the same meaning as in Part 42 of the Companies Act 2006 (statutory auditors) (see section 1217).

Changes to legislation:

There are currently no known outstanding effects for the The Partnerships (Accounts) Regulations 2008, Section 12.