
STATUTORY INSTRUMENTS

2009 No. 1581

**The Companies Act 2006 (Accounts,
Reports and Audit) Regulations 2009**

PART 3

ACCOUNTS AMENDMENTS

Amendment of section 444A

10. In section 444A of the Companies Act 2006 (filing obligations of companies entitled to small companies exemption in relation to directors' report)(**1**), for subsection (4) substitute—

- “(4) The copy of the auditor's report delivered to the registrar under this section must—
- (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
 - (b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.”.

(1) Section 444A was inserted by regulation 6(7) of [S.I. 2008/393](#).