



# Companies Act 2006

## 2006 CHAPTER 46

### PART 42

#### STATUTORY AUDITORS

#### CHAPTER 4

##### THE REGISTER OF AUDITORS ETC

### 1239 The register of auditors

- (1) The Secretary of State must make regulations requiring the keeping of a register of—
  - (a) the persons eligible for appointment as a statutory auditor, and
  - (b) third country auditors (see Chapter 5) who apply to be registered in the specified manner and in relation to whom specified requirements are met.
- (2) The regulations must require each person's entry in the register to contain—
  - (a) his name and address,
  - (b) in the case of an individual eligible for appointment as a statutory auditor, the specified information relating to any firm on whose behalf he is responsible for statutory audit work,
  - (c) in the case of a firm eligible for appointment as a statutory auditor, the specified information relating to the individuals responsible for statutory audit work on its behalf,
  - (d) in the case of an individual or firm eligible for appointment as a statutory auditor by virtue of Chapter 2, the name of the relevant supervisory body,<sup>F1</sup> . . .
  - (e) in the case of a firm eligible for appointment as a statutory auditor by virtue of Chapter 2<sup>F2</sup> . . . , the information mentioned in subsection (3), [<sup>F3</sup> and
  - (f) in the case of a third country auditor which is a firm, the name and address of each person who is—
    - (i) an owner or shareholder of the firm, or
    - (ii) a member of the firm's administrative or management body.]

*Status: Point in time view as at 17/06/2016.*

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Chapter 4. (See end of Document for details)*

and may require each person's entry to contain other specified information.

- (3) The information referred to in subsection (2)(e) is—
- (a) in relation to a body corporate, except where paragraph (b) applies, the name and address of each person who is a director of the body or holds any shares in it;
  - (b) in relation to a limited liability partnership, the name and address of each member of the partnership;
  - (c) in relation to a corporation sole, the name and address of the individual for the time being holding the office by the name of which he is the corporation sole;
  - (d) in relation to a partnership, the name and address of each partner.
- (4) The regulations may provide that different parts of the register are to be kept by different persons.
- (5) The regulations may impose such obligations as the Secretary of State thinks fit on—
- (a) recognised supervisory bodies,
  - (b) any body designated by order under section 1252 (delegation of Secretary of State's functions),
  - (c) persons eligible for appointment as a statutory auditor,
  - (d) third country auditors,
  - <sup>F4</sup>(e) .....
  - (f) the Independent Supervisor appointed under section 1228.
  - <sup>F5</sup>(g) the competent authority]
- (6) The regulations may include—
- (a) provision requiring that specified entries in the register be open to inspection at times and places specified or determined in accordance with the regulations;
  - (b) provision enabling a person to require a certified copy of specified entries in the register;
  - (c) provision authorising the charging of fees for inspection, or the provision of copies, of such reasonable amount as may be specified or determined in accordance with the regulations.
- (7) The Secretary of State may direct in writing that the requirements imposed by the regulations <sup>F6</sup> . . . , or such of those requirements as are specified in the direction, are not to apply, in whole or in part, in relation to a particular registered third country auditor or class of registered third country auditors.
- (8) The obligations imposed by regulations under this section on such persons as are mentioned in subsection (5)(b) or (e) are enforceable on the application of the Secretary of State by injunction or, in Scotland, by an order under section 45 of the Court of Session Act 1988 (c. 36).
- (9) In this section “specified” means specified by regulations under this section.
- (10) Regulations under this section are subject to negative resolution procedure.

#### Textual Amendments

- F1** Word in s. 1239(2)(d) omitted (6.4.2008) by virtue of [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 30(2)**

*Status: Point in time view as at 17/06/2016.*

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Chapter 4. (See end of Document for details)*

- F2** Words in s. 1239(2)(e) omitted (6.4.2008) by virtue of [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 30(3)**
- F3** S. 1239(2)(f) and preceding word inserted (6.4.2008) by [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 30(4)**
- F4** S. 1239(5)(e) omitted (17.6.2016) by virtue of [The Statutory Auditors and Third Country Auditors Regulations 2016 \(S.I. 2016/649\)](#), reg. 1(1)(a), **Sch. 3 para. 37(2)**
- F5** S. 1239(5)(g) inserted (17.6.2016) by [The Statutory Auditors and Third Country Auditors Regulations 2016 \(S.I. 2016/649\)](#), reg. 1(1)(a), **Sch. 3 para. 37(2)**
- F6** Words in s. 1239(7) omitted (6.4.2008) by virtue of [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 30(5)**

**Modifications etc. (not altering text)**

- C1** S. 1239: functions transferred (temp.) (1.3.2008) by [The Statutory Auditors \(Delegation of Functions etc\) Order 2008 \(S.I. 2008/496\)](#), **art. 3**

**Commencement Information**

- II** S. 1239 wholly in force at 6.4.2008; s. 1239 not in force at Royal Assent, see s. 1300; s. 1239 in force for specified purposes at 20.1.2007 by [S.I. 2006/3428](#), **art. 3(3)** (subject to [art. 5](#), [Sch. 1](#) and with [arts. 6, 8](#), [Sch. 5](#)); s. 1239 in force at 6.4.2008 by [S.I. 2007/3495](#), **art. 3(1)(u)** (with savings in [arts. 7, 12](#), [Sch. 4 paras. 37-42](#))

**1240 Information to be made available to public**

- (1) The Secretary of State may make regulations requiring a person eligible for appointment as a statutory auditor, or a member of a specified class of such persons, to keep and make available to the public specified information, including information regarding—
- the person's ownership and governance,
  - the person's internal controls with respect to the quality and independence of its audit work,
  - the person's turnover, and
  - the audited persons of whom the person has acted as statutory auditor.
- (2) Regulations under this section may—
- impose such obligations as the Secretary of State thinks fit on persons eligible for appointment as a statutory auditor;
  - require the information to be made available to the public in a specified manner.
- (3) In this section “specified” means specified by regulations under this section.
- (4) Regulations under this section are subject to negative resolution procedure.

**Modifications etc. (not altering text)**

- C2** S. 1240: functions transferred (temp.) (1.3.2008) by [The Statutory Auditors \(Delegation of Functions etc\) Order 2008 \(S.I. 2008/496\)](#), **art. 3**

**Commencement Information**

- I2** S. 1240 wholly in force at 6.4.2008; s. 1240 not in force at Royal Assent, see s. 1300; s. 1240 in force for specified purposes at 20.1.2007 by [S.I. 2006/3428](#), **art. 3(3)** (subject to [art. 5](#), [Sch. 1](#) and with [arts.](#)

---

**Status:** Point in time view as at 17/06/2016.

**Changes to legislation:** There are currently no known outstanding effects for the Companies Act 2006, Chapter 4. (See end of Document for details)

---

6, 8, Sch. 5); s. 1240 in force at 6.4.2008 by S.I. 2007/3495, **art. 3(1)(u)** (with savings in arts. 7, 12, Sch. 4 paras. 37-42)

**Status:**

Point in time view as at 17/06/2016.

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 2006, Chapter 4.