
STATUTORY INSTRUMENTS

2009 No. 1581

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

PART 2

CORPORATE GOVERNANCE STATEMENTS

Auditor's report on separate corporate governance statement

6. After section 497 of the Companies Act 2006 (auditor's report on auditable part of directors' remuneration report) insert—

“Auditor's report on separate corporate governance statement

497A.—(1) Where the company prepares a separate corporate governance statement in respect of a financial year the auditor must state in his report on the company's annual accounts for that year whether in his opinion the information given in the statement in compliance with rules 7.2.5 and 7.2.6 in the Disclosure Rules and Transparency Rules sourcebook issued by the Financial Services Authority (information about internal control and risk management systems in relation to financial reporting processes and about share capital structures) is consistent with those accounts.

(2) The rules referred to above were inserted by Annex C of the Disclosure Rules and Transparency Rules Sourcebook (Corporate Governance Rules) Instrument 2008 made by the Authority on 26th June 2008 (FSA 2008/32).”