
STATUTORY INSTRUMENTS

2009 No. 1581

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

PART 2

CORPORATE GOVERNANCE STATEMENTS

Auditor's duties in relation to separate corporate governance statement

7. After section 498 of the Companies Act 2006 (duties of auditor) insert—

“Auditor's duties in relation to separate corporate governance statement

498A. Where the company is required to prepare a corporate governance statement in respect of a financial year and no such statement is included in the directors' report—

- (a) the company's auditor, in preparing his report on the company's annual accounts for that year, must ascertain whether a corporate governance statement has been prepared, and
- (b) if it appears to the auditor that no such statement has been prepared, he must state that fact in his report.”.