
STATUTORY INSTRUMENTS

2016 No. 575

**The Limited Liability Partnerships, Partnerships
and Groups (Accounts and Audit) Regulations 2016**

PART 2

**Amendments to the Limited Liability Partnerships (Accounts and
Audit) (Application of Companies Act 2006) Regulations 2008**

Auditor's report

24.—(1) Regulation 39 (auditor's report) is amended as follows.

(2) In section 495 (auditor's report on LLP's annual accounts)—

(a) in the last sentence of subsection (3)—

(i) after “this subsection” insert “or subsection (3A)”; and

(ii) for “section 474” substitute “sections 464, 471 and 474”; and

(b) after subsection (3) insert—

“(3A) Subsection (3B) applies to the auditors of an LLP which qualifies as a micro-entity in relation to a financial year (see sections 384A and 384B) in their consideration of whether the non-IAS individual accounts of the LLP for that year give a true and fair view as mentioned in subsection (3)(a).

(3B) Where the accounts contain an item of information additional to the micro-entity minimum accounting items, the auditors must have regard to any provision of an accounting standard which relates to that item.”.