
STATUTORY INSTRUMENTS

2024 No. 107

The Data Reporting Services Regulations 2024

PART 3

Administration and enforcement

CHAPTER 3

Application of secondary legislation for the purposes of the Regulations

Communications by auditors

30. The Financial Services and Markets Act 2000 (Communications by Auditors) Regulations 2001⁽¹⁾ apply with respect to the auditor of a data reporting service provider as if—

- (a) each reference to an authorised person were a reference to a data reporting service provider;
- (b) each reference to a recognised body were omitted;
- (c) each reference to the PRA were omitted;
- (d) each reference to the Bank of England were omitted;
- (e) in regulation 1(2) (citation, commencement and interpretation) “relevant requirement” means a requirement which is imposed by or under these Regulations;
- (f) in regulation 2(2)(a)(ii) (circumstances in which an auditor is to communicate) the reference to functions were a reference to the FCA’s functions under these Regulations and under FSMA 2000 as applied by these Regulations;
- (g) in regulation 2(2)(b) the reference to threshold conditions were a reference to the conditions in regulation 8 of these Regulations.

⁽¹⁾ S.I. 2001/2587, amended by S.I. 2013/472 and 2017/1064.