
DRAFT STATUTORY INSTRUMENTS

2018 No.

The Statutory Auditors and Third Country Auditors
(Amendment) (EU Exit) Regulations 2018

PART 4

Amendment of retained direct EU legislation

Amendment of Regulation 537/2014

97. In Article 23 (powers of competent authorities), for paragraph 1 substitute—

“(1) Without prejudice to Article 26, in carrying out the competent authority’s tasks, neither the competent authority nor any other regulatory authority or body of a Member State may interfere with the content of audit reports.”.