

Status: Point in time view as at 17/06/2016.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Cross Heading: Investigation of complaints. (See end of Document for details)

SCHEDULES

SCHEDULE 10

RECOGNISED SUPERVISORY BODIES

Modifications etc. (not altering text)

- C1** Sch. 10 applied (with modifications) (4.4.2014 for specified purposes, 16.12.2014 in so far as not already in force) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 5 para. 28](#) (with [Sch. 13 para. 11](#)); [S.I. 2014/900](#), art. 2(j); [S.I. 2014/3319](#), art. 2(e)

PART 2

REQUIREMENTS FOR RECOGNITION OF A SUPERVISORY BODY

Investigation of complaints

- 15 (1) The body must have effective arrangements for the investigation of complaints against—
- (a) persons who are eligible under its rules for appointment as a statutory auditor, and
 - (b) the body in respect of matters arising out of its functions as a supervisory body.
- [^{F1}(2) The arrangements mentioned in sub-paragraph (1) must make provision for the whole or part of the function of investigating those complaints to be performed by the competent authority under the Statutory Auditors and Third Country Auditors Regulations 2016.]

Textual Amendments

- F1** Sch. 10 para. 15(2) substituted (17.6.2016) by [The Statutory Auditors and Third Country Auditors Regulations 2016 \(S.I. 2016/649\)](#), reg. 1(1)(a), [Sch. 3 para. 66\(2\)](#)

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