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STATUTORY INSTRUMENTS

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**2008 No. 373**

**The Companies (Revision of Defective  
Accounts and Reports) Regulations 2008**

**PART 3**

**AUDITOR'S REPORTS**

**Auditor's report on revised report alone**

9.—<sup>F1</sup>(1) Subject to paragraph (2), where a company has revised its strategic report, directors' report or directors' remuneration report under section 454 of the 2006 Act but has not revised its annual accounts, a company's current auditor shall make a report or (as the case may be) further report to the company's members on any revised report prepared under section 454 of that Act if the relevant annual accounts have not been revised at the same time, and—

- (a) subject to the modifications in paragraph (1A), the requirements of section s496 and 497 of the 2006 Act apply, as appropriate, to the report on the revised report as they applied to the, or would have applied to a, report on the original strategic report, directors' report or directors' remuneration report,
- (b) section 498 of that Act (duties of auditor) applies with any necessary modifications, and
- (c) section 495(1) does not apply with respect to the revised reports.

(1A) The modifications are that—

- (a) for the references to the report on the company's annual accounts in sections 496(1) and 497(1) there were substituted a reference to the report under this regulation,
- (b) the—
  - (i) applicable legal requirements in accordance with which the revised strategic report and revised directors' report must have been prepared, referred to in section 496(1)(a)(ii), and
  - (ii) requirements of the 2006 Act in accordance with which the revised directors' remuneration report must have been properly prepared, referred to in section 497(1)(b),

are construed in accordance with regulation 3.]

(2) Where the auditor's report on the annual accounts for the financial year covered by the revised report was not made by the company's current auditor, the directors of the company may resolve that the report required by paragraph (1) is to be made by the person or persons who made that report, provided that that person or those persons agree to do so and would be qualified for appointment as auditor of the company.

<sup>F2</sup>(3) .....

<sup>F2</sup>(4) .....

(5) Sections 503 to 506 of the 2006 Act apply to an auditor's report under this regulation as they apply to an auditor's report under section 495 of that Act, with any necessary modifications.

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**Textual Amendments**

- F1** Reg. 9(1)(1A) substituted for reg. 9(1) (1.1.2018) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **10(a)** (with reg. 2(6)(7))
- F2** Reg. 9(3)(4) omitted (1.1.2018) by virtue of [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **10(b)** (with reg. 2(6)(7))

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies (Revision of Defective Accounts and Reports) Regulations 2008, Section 9.