
STATUTORY INSTRUMENTS

2012 No. 1741

The Statutory Auditors (Amendment of Companies Act 2006 and Delegation of Functions etc) Order 2012

PART 4

Appointment of the Independent Supervisor

Requirements and provisions concerning the exercise of the supervision function

19. The report which is required under section 1231 of the Act⁽¹⁾ (reports by the Independent Supervisor) must include—

- (a) an account of how the Independent Supervisor has discharged the supervision function, including why it considers that this function has been discharged effectively;
- (b) an account of the extent to which each Auditor General has complied with its duties under the Act;
- (c) an account of any matters notified to the Independent Supervisor under section 1232 of the Act (matters to be notified to the Independent Supervisor);
- (d) an account of the Independent Supervisor's enforcement activity, including the issue of any suspension notices and any applications for compliance orders; and
- (e) an account of the activities carried out by the Independent Supervisor as a consequence of its status as a public authority for the purpose of the Freedom of Information Act 2000.

⁽¹⁾ Section 1231 was amended by [S.I. 2009/2958](#), articles 8 and 12.