

SCHEDULE 3

Amendments to the Companies Act 2006

PART 3

Amendments to Chapters 2 to 4 of Part 16 of the Companies Act 2006

16.—(1) Section 498 (duties of auditor) ^{M1}is amended as follows.

(2) After subsection (5) insert—

“(6) Where more than one person is appointed as auditor, the report must include a statement as to whether all the persons appointed agree on the statements given under subsections (2) to (5) and, if they cannot agree on those statements, the report must include the opinions of each person appointed and give reasons for the disagreement.”.

Marginal Citations

M1 [Section 498](#) was amended by [S.I. 2008/393](#) and [S.I. 2013/1970](#).

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2016, Paragraph 16.