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STATUTORY INSTRUMENTS

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**2024 No. 107**

**The Data Reporting Services Regulations 2024**

**PART 3**

**Administration and enforcement**

**CHAPTER 3**

**Application of secondary legislation for the purposes of the Regulations**

**Communications by auditors**

**30.** The Financial Services and Markets Act 2000 (Communications by Auditors) Regulations 2001<sup>(1)</sup> apply with respect to the auditor of a data reporting service provider as if—

- (a) each reference to an authorised person were a reference to a data reporting service provider;
- (b) each reference to a recognised body were omitted;
- (c) each reference to the PRA were omitted;
- (d) each reference to the Bank of England were omitted;
- (e) in regulation 1(2) (citation, commencement and interpretation) “relevant requirement” means a requirement which is imposed by or under these Regulations;
- (f) in regulation 2(2)(a)(ii) (circumstances in which an auditor is to communicate) the reference to functions were a reference to the FCA’s functions under these Regulations and under FSMA 2000 as applied by these Regulations;
- (g) in regulation 2(2)(b) the reference to threshold conditions were a reference to the conditions in regulation 8 of these Regulations.

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<sup>(1)</sup> S.I. 2001/2587, amended by S.I. 2013/472 and 2017/1064.