

SCHEDULES

SCHEDULE 5

AUDITORS CEASING TO HOLD OFFICE

PART 1

NOTIFICATION REQUIREMENTS

- 10 (1) Section 524 (information to be given to accounting authorities) is amended as follows.
- (2) For subsection (1) substitute—
- “ (1) Where the appropriate audit authority receives a statement under section 522 or a notice under section 523, the authority may forward to the accounting authorities—
- (a) a copy of the statement or notice, and
- (b) any other information the authority has received from the auditor or the company concerned in connection with the auditor’s ceasing to hold office.”
- (3) Omit subsection (3).
- (4) In the heading, for “Information to be given” substitute “Provision of information”.