

Chapter 3

Notification rules for UK recognised bodies

3.7 Auditors

3.7.1 **R** Where the auditors of a *UK recognised body* cease to act as such, that *UK recognised body* must immediately give the *FCA* notice of that event, and the following information:

- (1) whether the appointment of those auditors expired or was terminated;
- (2) the date on which they ceased to act; and
- (3) if it terminated, or decided not to renew, their appointment, its reasons for taking that action or decision.

3.7.2 **R** Where a *UK recognised body* appoints new auditors, that body must immediately give the *FCA* notice of that event, and the following information:

- (1) the name and business address of those new auditors; and
- (2) the date of their appointment as auditors.