

Chapter 3

Notification rules for UK recognised bodies



3.7 Auditors

- 3.7.1

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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

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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.