

Consultation by Supervisory Authority regarding standards and qualifications

932. Before granting, renewing, withdrawing, revoking, suspending or refusing a recognition of a body of accountants under section 930 for the purposes of—

(a) the 2010 Audits Regulations, or

(b) section 1441,

the Supervisory Authority may consult with any body of persons or other person as to the conditions or standards required by the body of accountants concerned in connection with membership of that body or, as the case may be, the approval of persons as statutory auditors or public auditors.