

Signature of statutory auditor's report

337. (1) The report of the statutory auditor shall state the name of the statutory auditor and be signed, as provided for in subsection (2), and bear the date of the signature or signatures.

(2) Where the auditor is—

(a) a statutory auditor (within the meaning of the European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010), the report shall be signed by that person, or

(b) a statutory audit firm (within the meaning of the foregoing Regulations), the report shall be signed by—

(i) the statutory auditor (or, where more than one, each statutory auditor) designated by the statutory audit firm for the particular audit engagement as being primarily responsible for carrying out the statutory audit on behalf of the audit firm, or

(ii) in the case of a group audit, at least the statutory auditor (or, where more than one, each statutory auditor) designated by the statutory audit firm as being primarily responsible for carrying out the statutory audit at the level of the group,

in his or her own name, for and on behalf of, the audit firm.

(3) Every copy of the report of the statutory auditor which is laid before the members in general meeting or which is otherwise circulated, published or issued shall state the name of the statutory auditor or auditors and bear their signature and the date of the latter.

(4) The copy of the statutory auditor's report which is delivered to the Registrar shall state the name of the statutory auditor or auditors and bear their signature (2)) and the date of the signature.

(5) If a copy of a statutory auditor's report—

(a) is laid before the members, or otherwise issued, circulated or published without the report (the original of it as distinct from the copy) being signed and dated as required by this section, or without the copy including the required statement of the statutory auditor's or auditors' name and the other particulars specified in subsection (2), or

(b) is delivered to the Registrar without the report (the original of it as distinct from the copy) being signed and dated as required by this section, or without the copy including the required statement of the statutory auditor's or auditors' name and the other particulars specified in subsection (3),

the company and any officer of it who is in default shall be guilty of a category 3 offence.

(6) In subsection (5) “officer” includes any shadow director and de facto director.