

NOTIFICATION TO INSTITUTE OF CHANGE IN AUDITOR

No prescribed format BUT

Name of signatory; capacity/designation; contact details.

If the notification is by e-mail this should be in the form of an electronic copy of a letter, with contact details.

The notification by the auditor **must** include:

- the fact of the cessation
- include a copy of the s519 notice (whether or not this was a statement of circumstances)
- include a statement of the reasons for the cessation, if the statement of circumstances was a 'nil' return.

If would be **useful** if the notification included:

- the date of the last financial statements on which the auditor reported
- the registered number of the company
- the address of the registered office of the company.

If notification by the company is required the following **must** be included:

- the fact of the cessation and
- a statement by the company of the reasons for the auditor ceasing to hold office or
- if the statement by the auditors deposited at the company's registered office in accordance with s519 contains a statement of circumstances, in connection with the auditor's ceasing to hold office, that need to be brought to the attention of members or creditors, then a copy of that statement.

Groups:

If the auditor of the parent company and the subsidiary companies are the same and cease the appointments at the same time, the auditor and the companies can meet their obligations by a single statement.

This statement should attach a list of the companies to which it applies and explain where different reasons for the cessations apply to the different companies.