

**Basic information**

**2006/0285(COD)**

COD - Ordinary legislative procedure (ex-codecision procedure)  
Directive

Statutory audits of annual accounts and consolidated accounts:  
implementing powers conferred on the Commission

Amending Directive 2006/43/EC [2004/0065\(COD\)](#)

**Subject**

2.50.08 Financial services, financial reporting and auditing  
3.45.03 Financial management of undertakings, business loans,  
accounting

Procedure completed