

**Basic information****2006/0285(COD)**COD - Ordinary legislative procedure (ex-codecision procedure)  
DirectiveStatutory audits of annual accounts and consolidated accounts:  
implementing powers conferred on the CommissionAmending 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


**Documentation gateway****European Parliament**

Document type	Committee	Reference	Date	Summary
Committee draft report		<a href="#">PE390.576</a>	04/07/2007	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A6-0374/2007</a>	10/10/2007	
Text adopted by Parliament, 1st reading/single reading		<a href="#">T6-0522/2007</a>	14/11/2007	<a href="#">Summary</a>

**Council of the EU**

Document type	Reference	Date	Summary
Draft final act	<a href="#">03683/2007/LEX</a>	11/03/2008	

**European Commission**

Document type	Reference	Date	Summary
Legislative proposal	<a href="#">COM(2006)0903</a> 	22/12/2006	<a href="#">Summary</a>
Commission response to text adopted in plenary	<a href="#">SP(2007)6527</a>	18/12/2007	