

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

Technical information**Procedure reference**

2006/0285(COD)

Procedure type

COD - Ordinary legislative procedure (ex-codecision procedure)

Procedure subtype

Legislation

Legislative instrument

Directive

Amendments and repealsAmending Directive 2006/43/EC [2004/0065\(COD\)](#)**Legal basis**

EC Treaty (after Amsterdam) EC 044-p2g

Stage reached in procedure

Procedure completed

Committee dossier

JURI/6/44483