

Basic information	
2011/0359(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed
Statutory audit of public-interest entities: specific requirements Amended by 2021/0104(COD) Subject 2.50.08 Financial services, financial reporting and auditing 2.50.10 Financial supervision 3.45.01 Company law 3.45.03 Financial management of undertakings, business loans, accounting	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	JURI Legal Affairs		KARIM Sajjad (ECR)	21/11/2011
			Shadow rapporteur	
			BODU Sebastian Valentin (PPE)	
			MASIP HIDALGO Antonio (S&D)	
			THEIN Alexandra (ALDE)	
			LICHTENBERGER Eva (Verts/ALE)	
	Committee for opinion		Rapporteur for opinion	Appointed
	ECON Economic and Monetary Affairs (Associated committee)		SWINBURNE Kay (ECR)	25/10/2011
	ITRE Industry, Research and Energy		CREUTZMANN Jürgen (ALDE)	14/02/2012
	IMCO Internal Market and Consumer Protection		The committee decided not to give an opinion.	
Council of the European Union	Council configuration		Meetings	Date
	Agriculture and Fisheries		3308	2014-04-14
European Commission	Commission DG		Commissioner	

European Economic and Social Committee

Technical information

Procedure reference	2011/0359(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Nature of procedure	Legislation
Legislative instrument	Regulation
	Amended by 2021/0104(COD)
Legal basis	Treaty on the Functioning of the EU TFEU 114-p1
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	JURI/7/08135

Documentation gateway



European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE494.551	05/09/2012	
Amendments tabled in committee		PE498.010	19/10/2012	
Amendments tabled in committee		PE498.135	29/10/2012	
Amendments tabled in committee		PE498.134	29/10/2012	
Amendments tabled in committee		PE500.464	09/11/2012	
Amendments tabled in committee		PE500.424	09/11/2012	
Committee opinion	ITRE	PE496.380	03/12/2012	
Committee opinion	ECON	PE496.498	14/03/2013	
Committee report tabled for plenary, 1st reading/single reading		A7-0177/2013	29/08/2013	Summary
Text adopted by Parliament, 1st reading/single reading		T7-0283/2014	03/04/2014	Summary

Council of the EU

Document type	Reference	Date	Summary
Draft final act	00005/2014/LEX	16/04/2014	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2011)0779 	30/11/2011	Summary
Document attached to the procedure	SEC(2011)1384 	30/11/2011	
	SEC(2011)1385		

Document attached to the procedure		30/11/2011	
Commission response to text adopted in plenary	SP(2014)471	09/07/2014	
Follow-up document	COM(2017)0464 	07/09/2017	Summary
Follow-up document	COM(2021)0029 	28/01/2021	
Follow-up document	COM(2024)0102 	05/03/2024	

National parliaments

Document type	Parliament/Chamber	Reference	Date	Summary
Contribution	BE_CHAMBER	COM(2011)0779	06/02/2012	
Contribution	PT_PARLIAMENT	COM(2011)0779	24/02/2012	
Contribution	CZ_SENATE	COM(2011)0779	08/05/2012	
Contribution	IE_HOUSES-OF-OIREACTHAS	COM(2011)0779	19/03/2013	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EDPS	Document attached to the procedure	N7-0123/2012 OJ C 336 06.11.2012, p. 0004	13/04/2012	Summary

Additional information

Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	
European Commission	EUR-Lex	

Final act

Regulation 2014/0537 OJ L 158 27.05.2014, p. 0077	Summary
Corrigendum to final act 32014R0537R(01) OJ L 170 11.06.2014, p. 0066	Summary