

Basic information

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

[2006/0285\(COD\)](#)

Procedure completed

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