

## **Remove auditor: set of documents**

**The following documents are enclosed:**

1. Minutes of meeting of the directors
2. Notice of EGM
3. Minutes of EGM
4. Proxy voting form

## Guidance notes:

### General notes:

1. References to the “Act” are to the Companies Act 2006 and a reference to a section is a
2. Section 510 of the Act provides that the members of a company may remove an auditor from office at any time. It further requires that a special notice (i.e. a notice which must be delivered at least 28 days excluding the day of meeting and day when it was given)

### Procedure to follow:

1. A meeting of directors is to be convened to recommend the removal of auditor by passing the required resolution with special notice in an Extraordinary General Meeting (EGM). Such meeting of directors will also fix the date, time and venue of
2. The special notice of EGM must be sent to all members, all the directors and the auditor who is to be removed from company as per the provisions of the Act. Auditor has the right to make a statement of his case. The company then has to circulate auditor’s statement to the shareholders. If time does not allow circulating the auditor’s statement, the statement can be read out at the meeting. The special notice requirement for a general meeting is 28 days (excluding the day  
14  
:  
• by advertisement in a newspaper having an  
• in any other manner  
3. The company must send a copy of this special notice to the auditor who is proposed to be dismissed, and such auditor has the right to make a statement of his case. The company then has to circulate his statement to the shareholders (or if time does  
).

4. The company must, in any notice of the resolution given to members of the company, state the fact of the representations having been made.
5. The company is required by section 512 to inform the registrar within 14 days from passing of the resolution to dismiss its auditor. You can download form AA03 from:  
[http://www.companieshouse.gov.uk/forms/generalForms/AA03\\_notice\\_of\\_resolution\\_removing\\_auditors\\_from\\_office.pdf](http://www.companieshouse.gov.uk/forms/generalForms/AA03_notice_of_resolution_removing_auditors_from_office.pdf)
6. If the auditor resigns or is removed during his term of office, the company must notify the “appropriate audit authority” which is the Institute of Chartered Accountants in England and Wales (ICAEW). Guidance on notifying changes of auditors can be found on the website of the ICAEW [www.icaew.com](http://www.icaew.com).

#### **Notes related to documents enclosed:**

##### **1. Minutes of meeting**

Section 248 of the Act requires a company to record

committed by

To be valid, minutes should be presented to the next

##### **2. Notice of EGM**

If proper notice has not been given and yet the meeting proceeds, the

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Section 307 of the Act contains requirement for minimum notice period.

The Act also provides for publication of notice

**End of notes**

# **[Your company name] Ltd**

Registered number: [number]

## **Minutes of meeting of the directors**

Address: [Address of registered office]

Minutes of a meeting of the directors held:

at [venue]

on [date] at [time] / .

Present:

[Director 1] (Chairman)

[Director 2]

[Director 3]

Etc

1. The Chairman announced that consent to the meeting being held at short notice had been .

2. The Chairman announced that a quorum was present.

3. The Chairman proposed that the following ordinary resolution be put :

### **Ordinary resolution**

“That the removal of the auditor of ;

[Mr/Mrs] [name of auditor] is removed from office  
.”

4. The directors approved the proposal and the Company secretary was authorised to take steps .

5. There being no further business the meeting concluded.

Signed:

(Chairman)

**[Your company name] Ltd**

**Registered number: [number]**

**Notice of EGM**

Address: [Address of registered office]

Special notice is hereby

:

at [venue]

on [date] [ ] [ / ]

for the purpose of considering,

,

.

**Ordinary resolution**

That the removal

:

[Mr/Mrs] [ ]

”

.

None of the

.

by order of the directors

Signature:

(Secretary)

Dated:

From the registered office.

[Your company name] Ltd

Registered number: [number]

Minutes of EGM

Address: [Address of registered office]

Minutes of a meeting of EGM held:

at [venue]

[ ] [ ] [ / ] .

Present:

In person:

[Name of Shareholders]

Through Proxy

[Name of Shareholders]

1.

.

2. The Chairman announced that a quorum was present.

3. :

Ordinary resolution

“ :

[ / ] [ ] ,

4. .

5. .

6. , .

Signed:

(Chairman)

[Your company name] Ltd

Registered number: [number]

Proxy voting form

[Company name] Ltd

[ ], [ ]  
, [ ], [ / ] [ ]  
, [ / ]  
, [ ], .

Dated:

Signed: