

# Procedure file

| Basic information   |                     |
|---|---------------------|
| COD - Ordinary legislative procedure (ex-codecision procedure)<br>Directive<br><a href="#">2006/0285(COD)</a>   | Procedure completed |
| Statutory audits of annual accounts and consolidated accounts:<br>implementing powers conferred on the Commission<br>Amending Directive 2006/43/EC <a href="#">2004/0065(COD)</a> |                     |
| Subject<br>2.50.08 Financial services, financial reporting and auditing<br>3.45.03 Financial management of undertakings, business loans, accounting                               |                     |

| Documentation gateway   |  |                                |            |     |         |
|---|--|--------------------------------|------------|-----|---------|
| Legislative proposal  |  | <a href="#">COM(2006)0903</a>  | 22/12/2006 | EC  | Summary |
| Committee draft report  |  | <a href="#">PE390.576</a>      | 04/07/2007 | EP  |         |
| Committee report tabled for plenary, 1st reading/single reading |  | <a href="#">A6-0374/2007</a>   | 10/10/2007 | EP  |         |
| Text adopted by Parliament, 1st reading/single reading          |  | <a href="#">T6-0522/2007</a>   | 14/11/2007 | EP  | Summary |
| Commission response to text adopted in plenary                  |  | <a href="#">SP(2007)6527</a>   | 18/12/2007 | EC  |         |
| Draft final act   |  | <a href="#">03683/2007/LEX</a> | 11/03/2008 | CSL |         |