

# Procedure file

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 <a href="#">2004/0065(COD)</a> Subject 2.50.08 Financial services, financial reporting and auditing 3.45.03 Financial management of undertakings, business loans, accounting	

Technical information	
Procedure reference	2006/0285(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2006/43/EC <a href="#">2004/0065(COD)</a>
Legal basis	EC Treaty (after Amsterdam) EC 044-p2g
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/44483