

AMF position-recommendation n° 2010-25
Relations between statutory auditors and the AMF

Reference texts: articles L.621-22 and L.621-18 of the Monetary and Financial Code

The AMF indicates that the guide for interpretation of article L.621-22 of the Monetary and Financial Code, which it has drawn up jointly with the Compagnie Nationale des Commissaires aux Comptes, contains positions and recommendations for the attention of statutory auditors (this guide is accessible via the annexes & links tab).

The guide addresses the following themes:

1. Appointment, reappointment and resignation of the statutory auditors of issuers
2. Statutory auditor's duty to notify the AMF
3. AMF's right to question the statutory auditor
4. Statutory auditor's right to question the AMF.