

## **DIRECTION**

(Given pursuant to section 51(3)(a) of the Auditor Regulation Act 2011 (**ARA**))

### **Direction under s 51(3)(a) of the ARA in relation to annual reports from accredited bodies**

1. This is a direction under s 51(3)(a) of the ARA to accredited bodies, in relation to the time within which, and the manner and form in which, annual reports under s 51 of the ARA must be supplied to the Financial Markets Authority (**FMA**).

### **Time within which annual reports under s 51 of the ARA must be supplied**

2. The FMA requires accredited bodies to supply the FMA with their annual report for the year (or part of the year) ending 30 June by no later than 30 September in each year.

### **Manner and form in which annual reports under s 51 of the ARA must be supplied**

3. The FMA requires accredited bodies to supply the FMA with their annual report by email in an electronic word format to auditorregulation@fma.govt.nz.

Dated this 29th day of July 2022.



Paul Gregory  
Director of Investment Management and  
Acting Head of Capital Markets  
Financial Markets Authority