
STATUTORY INSTRUMENTS

1990 No. 593

The Companies (Northern Ireland) Order 1990

PART III

ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

Duties of recognised bodies

The register of auditors

- 37.**—(1) The Department shall make regulations requiring the keeping of a register of—
- (a) the individuals and firms eligible for appointment as company auditor, and
 - (b) the individuals holding an appropriate qualification who are responsible for company audit work on behalf of such firms.
- (2) The regulations shall provide that each person's entry in the register shall give—
- (a) his name and address, and
 - (b) in the case of a person eligible as mentioned in paragraph (1)(a), the name of the relevant supervisory body,
- together with such other information as may be specified by the regulations.
- (3) The regulations may impose such obligations as the Department thinks fit—
- (a) on recognised supervisory bodies,
 - (b) on persons eligible for appointment as company auditor, and
 - (c) on any person with whom arrangements are made by one or more recognised supervisory bodies with respect to the keeping of the register.
- (4) The regulations may include provision—
- (a) requiring the register to be open to inspection at such times and places as may be specified in the regulations or determined in accordance with them,
 - (b) enabling a person to require a certified copy of an entry in the register, and
 - (c) authorising the charging of fees for inspection, or the provision of copies, of such reasonable amount as may be specified in the regulations or determined in accordance with them,
- and may contain such other supplementary and incidental provisions as the Department thinks fit.
- (5) Regulations under this Article shall be subject to negative resolution.
- (6) The obligations imposed by regulations under this Article on such persons as are mentioned in paragraph (3)(a) or (c) are enforceable on the application of the Department by injunction.