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STATUTORY INSTRUMENTS

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**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.

### **Information about firms to be available to public**

**38.**—(1) The Department shall make regulations requiring recognised supervisory bodies to keep and make available to the public the following information with respect to the firms eligible under their rules for appointment as a company auditor—

- (a) in relation to a body corporate, the name and address of each person who is a director of the body or holds any shares in it,
- (b) in relation to a partnership, the name and address of each partner,

and such other information as may be specified in the regulations.

(2) 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 information.

(3) The regulations may include provision—

- (a) requiring that the information 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 the information or any part of it, 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.

(4) Regulations under this Article shall be subject to negative resolution.

(5) The obligations imposed by regulations under this Article on such persons as are mentioned in paragraph (2)(a) or (c) are enforceable on the application of the Department by injunction.

### **Matters to be notified to the Department**

**39.**—(1) The Department may require a recognised supervisory or qualifying body—

- (a) to notify it forthwith of the occurrence of such events as it may specify in writing and to give it such information in respect of those events as is so specified;
- (b) to give it, at such times or in respect of such periods as it may specify in writing, such information as is so specified.

(2) The notices and information required to be given shall be such as the Department may reasonably require for the exercise of its functions under this Part.

(3) The Department may require information given under this Article to be given in a specified form or verified in a specified manner.

(4) Any notice or information required to be given under this Article shall be given in writing unless the Department specifies or approves some other manner.

### **Power to call for information**

**40.**—(1) The Department may by notice in writing require a recognised supervisory or qualifying body to give it such information as it may reasonably require for the exercise of its functions under this Part.

(2) The Department may require that any information which it requires under this Article shall be given within such reasonable time and verified in such manner as it may specify.

### **Compliance orders**

**41.**—(1) If at any time it appears to the Department—

- (a) in the case of a recognised supervisory body, that any requirement of Schedule 11 is not satisfied,
- (b) in the case of a recognised professional qualification, that any requirement of Schedule 12 is not satisfied, or
- (c) that a recognised supervisory or qualifying body has failed to comply with an obligation to which it is subject by virtue of this Part,

it may, instead of revoking the relevant recognition order, make an application to the court under this Article.

(2) If on such application the court decides that the requirement in question is not satisfied or, as the case may be, that the body has failed to comply with the obligation in question it may order the supervisory or qualifying body in question to take such steps as the court directs for securing that the requirement is satisfied or that the obligation is complied with.

(3) The jurisdiction conferred by this Article is exercisable by the High Court.

### **Directions to comply with international obligations**

**42.**—(1) If it appears to the Department—

- (a) that any action proposed to be taken by a recognised supervisory or qualifying body, or a body established by order under Article 48, would be incompatible with Community obligations or any other international obligations of the United Kingdom, or
- (b) that any action which that body has power to take is required for the purpose of implementing any such obligations,

it may direct the body not to take or, as the case may be, to take the action in question.

(2) A direction may include such supplementary or incidental requirements as the Department thinks necessary or expedient.

(3) A direction under this Article is enforceable on the application of the Department by injunction.