Companies Act 1989

1989 CHAPTER 40

PART II

ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

Duties of recognised bodies

35 The register of auditors

(1) The Secretary of State 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 subsection (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 Secretary of State 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 Secretary of State thinks fit.

(5) Regulations under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(6) The obligations imposed by regulations under this section on such persons as are mentioned in subsection (3)(a) or (c) are enforceable on the application of the Secretary of State by injunction or, in Scotland, by an order under section 45 of the Court of Session Act 1988.