
STATUTORY INSTRUMENTS

1996 No. 1669

**The Financial Institutions (Prudential
Supervision) Regulations 1996**

PART VI

INSURANCE COMPANIES

Communication by auditor with Secretary of State

19. For subsection (1) of section 21A of the Insurance Companies Act (communication by auditor with Secretary of State) there shall be substituted the following subsection—

“(1) No duty to which—

- (a) an auditor of an insurance company to which this Part of this Act applies; or
- (b) an auditor of any body with which a UK or non-EC company is closely linked by control who is also an auditor of the insurance company,

may be subject shall be regarded as contravened by reason of his communicating in good faith to the Secretary of State, whether or not in response to a request from him, any information or opinion on a matter of which the auditor has become aware in his capacity as auditor of that company or body and which is relevant to any functions of the Secretary of State under this Act”.