
STATUTORY INSTRUMENTS

2008 No. 1950

**The Insurance Accounts Directive (Lloyd's Syndicate
and Aggregate Accounts) Regulations 2008**

PART 2

SYNDICATE ACCOUNTS

Names to be stated in copies of auditor's report published or filed

13.—(1) Every copy of the syndicate's auditor's report that is published by or on behalf of the syndicate or the Council of Lloyd's or which is sent to the Authority under regulation 8(2) must—

- (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor; or
- (b) if the conditions in regulation 14 are met, state that a resolution has been passed and notified to the Authority in accordance with regulation 14(2)(b).

(2) For the purposes of this regulation, the syndicate (or the Council) is regarded as publishing the report if it publishes, issues, circulates or otherwise makes it available for public inspection in a manner calculated to invite members of the public generally, or any class of members of the public, to read it.