
STATUTORY INSTRUMENTS

2008 No. 1950

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

PART 3

AGGREGATE ACCOUNTS

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

24.—(1) Every copy of the auditor's report which is published by or on behalf of the Council of Lloyd's 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 25 are met, state that a resolution has been passed and notified to the Authority in accordance with regulation 25(2)(b).

(2) The copy of the auditor's report delivered to the Authority must be signed and dated by the auditor.

(3) For the purposes of this regulation, 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.