



Social Security Act 1986

1986 CHAPTER 50

PART I

PENSIONS

Occupational pension schemes

11 Auditors

The following shall be inserted after section 56N of the Social Security Pensions Act 1975—

“Auditors

56P Regulations as to auditors.

The Secretary of State may by regulations make provision as to—

- (a) the appointment, resignation and removal of auditors of occupational pension schemes;
- (b) the duty of employers and auditors of employers to disclose information to the trustees or managers of occupational pension schemes and the auditors of such schemes;
- (c) the duty of trustees or managers of an occupational pension scheme to disclose information and to make available documents to the auditors of the scheme.”