
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).

[^{F1}(1A) If more than one person is appointed as auditor, the reference in paragraph (1)(a) to the name of the auditor is to be read as a reference to the names of all the auditors.]

(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.

F1 [Reg. 24\(1A\)](#) inserted (with effect in accordance with reg. 1(7) of the amending S.I.) by [The Statutory Auditors and Third Country Auditors Regulations 2017 \(S.I. 2017/516\)](#), regs. 1(2), **15(10)**

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Regulations power to modify conferred by [2023 c. 29 s. 3Sch. 1 Pt. 2](#)
- Regulations revoked by [2023 c. 29 Sch. 1 Pt. 2](#)