STATUTORY INSTRUMENTS

2008 No. 565

The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008

PART 3

AUDITORS

Functions of auditor

7.—(1) The following provisions of the Companies Act 2006 apply to the auditor of an insurance undertaking as they apply to an auditor of a **[**[F1]private**]** company—

(a) section 495 (auditor's report on company's annual accounts);

[[F2](aa) section 496 (auditor's report on strategic report and directors' report);**]**

(b) section 498 (duties of auditor);

[F3](c) . . . . . .

(2) The auditor of an insurance undertaking must supply the directors of that undertaking with such information as is necessary to enable the disclosure required by regulation 3(5) to be made.

[F4](3) . . . . . .

Textual Amendments

F1 Word in reg. 7(1) inserted (with effect in accordance with reg. 2(4) of the amending S.I.) by The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), **Sch. 2 para. 7(a)(i)** (with reg. 2(6)(7))

F2 Reg. 7(1)(aa) inserted (with effect in accordance with reg. 2(4) of the amending S.I.) by The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), **Sch. 2 para. 7(a)(ii)** (with reg. 2(6)(7))

F3 Reg. 7(1)(c) omitted (with effect in accordance with reg. 2(4) of the amending S.I.) by virtue of The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), **Sch. 2 para. 7(a)(iii)** (with reg. 2(6)(7))

F4 Reg. 7(3) omitted (with effect in accordance with reg. 2(4) of the amending S.I.) by virtue of The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), **Sch. 2 para. 7(b)** (with reg. 2(6)(7))

Changes to legislation:
There are currently no known outstanding effects for the The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008, Section 7.