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STATUTORY INSTRUMENTS

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**1984 No. 65**

The Civil Aviation Authority  
(Auditing of Accounts) Order 1984

3. Section 15(2) of the Civil Aviation Act 1982 is hereby modified by substituting for that subsection the following:—

- (a) “(2) The accounts kept and the statement prepared in pursuance of subsection (1) above shall be audited by auditors appointed annually by the Secretary of State after consultation with the CAA; and a person shall not be qualified to be so appointed unless he is a member of one or more of the following bodies—
- the Institute of Chartered Accountants in England and Wales;
  - the Institute of Chartered Accountants of Scotland;
  - the Association of Certified Accountants;
  - the Institute of Chartered Accountants in Ireland;
- any other body of accountants established in the United Kingdom and for the time being recognised for the purposes of section 161(1)(a) of the Companies Act 1948 by the Secretary of State, but a Scottish firm may be so appointed if each of the partners therein is qualified to be so appointed.
- (b) It shall be the duty of the Secretary of State to lay before each House of Parliament a copy of every statement and report of which a copy is received by him in pursuance of paragraph (c) of subsection (1) above.”.