



# Companies Act 1989

## 1989 CHAPTER 40

### PART II

#### ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

##### *Duties of recognised bodies*

#### **35 The register of auditors.**

- (1) The Secretary of State shall make regulations requiring the keeping of a register of—
  - (a) the individuals and firms eligible for appointment as company auditor, and
  - (b) the individuals holding an appropriate qualification who are responsible for company audit work on behalf of such firms.
- (2) The regulations shall provide that each person's entry in the register shall give—
  - (a) his name and address, and
  - (b) in the case of a person eligible as mentioned in subsection (1)(a), the name of the relevant supervisory body,together with such other information as may be specified by the regulations.
- (3) The regulations may impose such obligations as the Secretary of State thinks fit—
  - (a) on recognised supervisory bodies,
  - (b) on persons eligible for appointment as company auditor, and
  - (c) on any person with whom arrangements are made by one or more recognised supervisory bodies with respect to the keeping of the register.
- (4) The regulations may include provision—
  - (a) requiring the register to be open to inspection at such times and places as may be specified in the regulations or determined in accordance with them,
  - (b) enabling a person to require a certified copy of an entry in the register, and
  - (c) authorising the charging of fees for inspection, or the provision of copies, of such reasonable amount as may be specified in the regulations or determined in accordance with them;

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and may contain such other supplementary and incidental provisions as the Secretary of State thinks fit.

- (5) Regulations under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (6) The obligations imposed by regulations under this section on such persons as are mentioned in subsection (3)(a) or (c) are enforceable on the application of the Secretary of State by injunction or, in Scotland, by an order under section 45 of the <sup>MI</sup>Court of Session Act 1988.

#### Marginal Citations

**MI** 1988 c. 36.

### 36 Information about firms to be available to public.

- (1) The Secretary of State shall make regulations requiring recognised supervisory bodies to keep and make available to the public the following information with respect to the firms eligible under their rules for appointment as a company auditor—
  - (a) in relation to a body corporate, the name and address of each person who is a director of the body or holds any shares in it,
  - (b) in relation to a partnership, the name and address of each partner,
 and such other information as may be specified in the regulations.
- (2) The regulations may impose such obligations as the Secretary of State thinks fit—
  - (a) on recognised supervisory bodies,
  - (b) on persons eligible for appointment as company auditor, and
  - (c) on any person with whom arrangements are made by one or more recognised supervisory bodies with respect to the keeping of the information.
- (3) The regulations may include provision—
  - (a) requiring that the information be open to inspection at such times and places as may be specified in the regulations or determined in accordance with them,
  - (b) enabling a person to require a certified copy of the information or any part of it, and
  - (c) authorising the charging of fees for inspection, or the provision of copies, of such reasonable amount as may be specified in the regulations or determined in accordance with them;
 and may contain such other supplementary and incidental provisions as the Secretary of State thinks fit.
- (4) The regulations may make different provision in relation to different descriptions of information and may contain such other supplementary and incidental provisions as the Secretary of State thinks fit.
- (5) Regulations under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (6) The obligations imposed by regulations under this section on such persons as are mentioned in subsection (2)(a) or (c) are enforceable on the application of the

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Secretary of State by injunction or, in Scotland, by an order under section 45 of the <sup>M2</sup>Court of Session Act 1988.

**Marginal Citations**

**M2** 1988 c. 36.

**37 Matters to be notified to the Secretary of State.**

- (1) The Secretary of State may require a recognised supervisory or qualifying body—
  - (a) to notify him forthwith of the occurrence of such events as he may specify in writing and to give him such information in respect of those events as is so specified;
  - (b) to give him, at such times or in respect of such periods as he may specify in writing, such information as is so specified.
- (2) The notices and information required to be given shall be such as the Secretary of State may reasonably require for the exercise of his functions under this Part.
- (3) The Secretary of State may require information given under this section to be given in a specified form or verified in a specified manner.
- (4) Any notice or information required to be given under this section shall be given in writing unless the Secretary of State specifies or approves some other manner.

**38 Power to call for information.**

- (1) The Secretary of State may by notice in writing require a recognised supervisory or qualifying body to give him such information as he may reasonably require for the exercise of his functions under this Part.
- (2) The Secretary of State may require that any information which he requires under this section shall be given within such reasonable time and verified in such manner as he may specify.

**39 Compliance orders.**

- (1) If at any time it appears to the Secretary of State—
  - (a) in the case of a recognised supervisory body, that any requirement of Schedule 11 is not satisfied,
  - (b) in the case of a recognised professional qualification, that any requirement of Schedule 12 is not satisfied, or
  - (c) that a recognised supervisory or qualifying body has failed to comply with an obligation to which it is subject by virtue of this Part,he may, instead of revoking the relevant recognition order, make an application to the court under this section.
- (2) If on such application the court decides that the subsection or requirement in question is not satisfied or, as the case may be, that the body has failed to comply with the obligation in question it may order the supervisory or qualifying body in question to take such steps as the court directs for securing that the subsection or requirement is satisfied or that the obligation is complied with.

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- (3) The jurisdiction conferred by this section is exercisable by the High Court and the Court of Session.

#### **40 Directions to comply with international obligations.**

- (1) If it appears to the Secretary of State—
- (a) that any action proposed to be taken by a recognised supervisory or qualifying body, or a body established by order under section 46, would be incompatible with Community obligations or any other international obligations of the United Kingdom, or
  - (b) that any action which that body has power to take is required for the purpose of implementing any such obligations,
- he may direct the body not to take or, as the case may be, to take the action in question.
- (2) A direction may include such supplementary or incidental requirements as the Secretary of State thinks necessary or expedient.
- (3) A direction under this section is enforceable on the application of the Secretary of State by injunction or, in Scotland, by an order under section 45 of the <sup>M3</sup>Court of Session Act 1988.

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#### **Marginal Citations**

**M3** 1988 c. 36.

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