



Companies Act 1989

1989 CHAPTER 40

PART II

ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

Introduction

24 Introduction.

- (1) The main purposes of this Part are to secure that only persons who are properly supervised and appropriately qualified are appointed company auditors, and that audits by persons so appointed are carried out properly and with integrity and with a proper degree of independence.
- (2) A “company auditor” means a person appointed as auditor under Chapter V of Part XI of the ^{M1}Companies Act 1985; and the expressions “company audit” and “company audit work” shall be construed accordingly.

Commencement Information

- II** S. 24 partly in force for certain purposes at 1.3.1990; wholly in force at 1.10.1991 see s. 215 and S.I. 1991/1996, art. 2(1)(a)

Marginal Citations

- M1** 1985 c. 6.

Status:

Point in time view as at 26/03/2001.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1989, Cross Heading: Introduction.