
STATUTORY INSTRUMENTS

1994 No. 1440

The Wells Harbour Revision Order 1994

PART IV

FINANCE

Audit of Accounts

37.—(1) The accounts of the Commissioners shall be audited by a person to be appointed in respect of each financial year by the Commissioners and the auditor shall be provided by the Commissioners with copies of the statement of accounts.

(2) The provisions of Part II of the Companies Act 1989⁽¹⁾ (which deal with the eligibility of persons for appointment as company auditors) shall apply in relation to the Commissioners as if the Commissioners were a company within the meaning of those provisions and as if a person appointed as auditor of the Commissioners were, within their meaning, a company auditor.

(3) The report of the auditor on the accounts of the Commissioners for each financial year shall be submitted to a meeting of the Commissioners as soon as reasonably practicable following the year of account. PART V MISCELLANEOUS