
STATUTORY INSTRUMENTS

2008 No. 1950

The Insurance Accounts Directive (Lloyd's Syndicate
and Aggregate Accounts) Regulations 2008

PART 2

SYNDICATE ACCOUNTS

Signature of auditor's report

12.—(1) The syndicate's auditor's report on the syndicate's annual accounts required under regulation 5(2), and on the underwriting year accounts required by regulation 6, must state the name of the auditor and be signed and dated.

(2) Where the auditor is an individual, the report must be signed by that individual.

(3) Where the auditor is a firm, the report must be signed by the senior statutory auditor in his or her own name, for and on behalf of the auditor.