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STATUTORY INSTRUMENTS

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**2008 No. 1950**

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

**PART 3**

**AGGREGATE ACCOUNTS**

**Signature of auditor's report**

**23.**—(1) The auditor's report must state the name of the auditor [<sup>F1</sup>(or, where more than one person is appointed as auditor, all of their names)] 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 own name, for and on behalf of the auditor.

[<sup>F2</sup>(4) Where more than one person is appointed as auditor, the report must be signed by all of them.]

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**Textual Amendments**

- F1** Words in [reg. 23\(1\)](#) inserted (with effect in accordance with reg. 1(7) of the amending S.I.) by [The Statutory Auditors and Third Country Auditors Regulations 2017 \(S.I. 2017/516\)](#), regs. 1(2), **15(9)(a)**
- F2** [Reg. 23\(4\)](#) inserted (with effect in accordance with reg. 1(7) of the amending S.I.) by [The Statutory Auditors and Third Country Auditors Regulations 2017 \(S.I. 2017/516\)](#), regs. 1(2), **15(9)(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2008, Section 23.