# 1987 No. 280

## SOCIAL SECURITY

## The Occupational Pension Schemes (Auditors) Regulations (Northern Ireland) 1987

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| *Made* . . . . . | *10th July 1987* |
| *Coming into operation* . . | *27th July 1987* |

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 58M of the Social Security Pensions (Northern Ireland) Order 1975(**a**) and Article 55 of the Social Security (Northern Ireland) Order 1986(**b**) and of all other powers enabling it in that behalf, hereby makes the following regulations:

*Citation, commencement and interpretation*

**1.**—(1) These regulations may be cited as the Occupational Pension Schemes (Auditors) Regulations (Northern Ireland) 1987 and shall come into operation on 27th July 1987.

(2) In these regulations—

"the Appointing Body", in relation to any scheme, means the person or body designated in any document constituting the scheme as the person or body with the function of appointing the auditor of the scheme, or, where there is no such person or body, the trustees of the scheme;

"beneficiary", in relation to any scheme, means a person, other than a member of the scheme, who is entitled to payment of benefits under the scheme;

"the Disclosure Regulations" means the Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1986(**c**);

"employer", in relation to a member or prospective member of a scheme, bears the meaning assigned to it by regulation 2(4) and (5) of the Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1984(**d**);

"funded", in relation to benefits under a scheme, bears the meaning assigned to it by regulation 1(2) of the Disclosure Regulations;

"member" and "prospective member", in relation to any scheme, bear the meanings respectively assigned to those expressions by regulation 2(2) and (3) of the Disclosure Regulations;

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(**a**) S.I. 1975/1503 (N.I. 15); Article 58M was inserted by Article 13 of the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18))
(**b**) S.I. 1986/1888 (N.I. 18)
(**c**) S.R. 1986 No. 225; the relevant amending regulations are S.R. 1986 No. 319
(**d**) S.R. 1984 No. 332; to which there are amendments not relevant to these regulations

"scheme" means occupational pension scheme;

"scheme year", in relation to any scheme, bears the meaning assigned to it by regulation 1(2) of the Disclosure Regulations;

"trustees", in relation to a scheme which is not set up or established under a trust, means the managers of the scheme;

"unfunded scheme" means a scheme whose benefits are not funded,

and other expressions have the same meaning as in the Social Security Pensions (Northern Ireland) Order 1975.

*Application of regulations*

**2.** None of the requirements of these regulations shall apply to any scheme to which regulation 7 of the Disclosure Regulations does not apply.

*Appointment, resignation and removal of auditors*

**3.**—(1) The Appointing Body of a scheme shall appoint one or more persons who satisfy the requirements of regulation 7(3) of the Disclosure Regulations to audit the scheme's accounts for each scheme year, or, where the scheme was in operation for only part of a particular scheme year, for that part of that scheme year.

(2) The Appointing Body of a scheme may remove an auditor at any time by serving on him a notice in writing stating the date with effect from which his appointment is terminated.

(3) Subject to the provisions of paragraph (4), an auditor of a scheme may resign at any time by serving on the Appointing Body and the trustees of the scheme a notice in writing, and if he does so his resignation shall be effective from the date (if any) specified in the notice as being that from which he wishes his resignation to be effective, or, if no such date is so specified, the date on which the Appointing Body receives the notice.

(4) An auditor's resignation shall not be effective unless the notice referred to in paragraph (3) contains either—

(*a*) a statement specifying any circumstances connected with the auditor's proposed resignation which, in his opinion, significantly affect the interests of the members or prospective members of, or beneficiaries under, the scheme; or

(*b*) a statement that the auditor knows of no such circumstances.

(5) Where an auditor is removed in accordance with paragraph (2), he shall, within 14 days of the removal, serve on the Appointing Body and the trustees of the scheme either—

(*a*) a statement specifying any circumstances connected with the removal which, in his opinion, significantly affect the interests of the members or prospective members of, or beneficiaries under, the scheme; or

(*b*) a statement that the auditor knows of no such circumstances.

(6) When the last remaining or only auditor who was appointed to audit the accounts for a scheme—

(*a*) is removed by the Appointing Body;

(*b*) resigns; or

(*c*) dies,