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STATUTORY INSTRUMENTS

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**2004 No. 3078**

**The Employment Relations (Northern Ireland) Order 2004**

**PART VI**

**MISCELLANEOUS**

**Body corporate acting as auditor of trade union or employers' association**

**27.**—(1) Schedule 1 to the 1992 Order (annual returns and auditors) is amended as follows.

(2) Renumber paragraph 17 as sub-paragraph (1) of that paragraph and after that sub-paragraph add—

“(2) In the case of an auditor which is a body corporate or partnership, its right to attend or be heard at a meeting is exercisable by an individual authorised by it to act as its representative at the meeting.”

(3) After paragraph 18 (auditor's report) insert—

“**18A.**—(1) The report shall state the names of, and be signed by, the auditor or auditors.

(2) Any reference in this Schedule to signature by an auditor is, where the office of auditor is held by a body corporate or partnership, to signature in the name of the body corporate or partnership by an individual authorised to sign on its behalf.” .

**Changes to legislation:**

There are currently no known outstanding effects for the The Employment Relations (Northern Ireland) Order 2004, Section 27.