



# Industrial and Provident Societies Act (Northern Ireland) 1969

## 1969 CHAPTER 24

### PART II

#### REGISTERED SOCIETIES

##### ACCOUNTS, ETC.

#### 41 Qualified auditors.

- (1) <sup>F1</sup> Subject to subsection (2), no person shall be a qualified auditor for the purposes of this Act unless<sup>F2</sup> he is eligible for appointment as a company auditor under Article 28 of the Companies (Northern Ireland) Order 1990.]
- (2) <sup>F1</sup> Subject to subsection (3), for the purposes of any provision (except subsections (5) and (6) of section 38) a person who is not a qualified auditor under subsection (1) shall nevertheless be a qualified auditor in relation to any particular society if—
- (a) he is at the passing of this Act an approved auditor for the purposes of the Act of 1893, and
  - (b) he audited the accounts and balance sheet of that society for the year of account immediately preceding the year of account in which this Act is passed and for every year of account, if any, since the first-mentioned year until the current year of account.
- (3) The registrar may at any time direct that a person who is a qualified auditor in relation to a particular society or particular societies by virtue of subsection (2) shall cease to be so qualified from the date of that direction.

**F1** [1981 NI 3](#)

**F2** [SR 1993/67](#)

**Status:**

Point in time view as at 01/01/2006. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Industrial and Provident Societies Act (Northern Ireland) 1969, Section 41.