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STATUTORY INSTRUMENTS

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**1985 No. 1205**

**The Credit Unions (Northern Ireland) Order 1985**

Accounts, etc.

***Re-appointment and removal of qualified auditors***

**44.**—(1) A qualified auditor appointed to audit the accounts and balance sheet of a credit union for the preceding year of account shall be re-appointed as auditor of the credit union for the current year of account unless—

- (a) a resolution has been passed at a general meeting of the credit union appointing somebody instead of him or providing expressly that he shall not be re-appointed, or
- (b) he has given to the credit union notice in writing of his unwillingness to be re-appointed, or
- (c) he is ineligible for appointment as auditor of the credit union for the current year of account, or
- (d) he has ceased to act as auditor of the credit union by reason of incapacity;

but, where notice is given of an intended resolution to appoint some person or persons in place of a retiring auditor and the resolution cannot be proceeded with at the meeting because of the death or incapacity of that person or those persons, or because he is or they are ineligible for appointment as auditor or auditors of the credit union for the current year of account (as the case may be), the retiring auditor shall not be automatically re-appointed by virtue of this paragraph.

(2) For the purposes of paragraph (1), a person is ineligible for appointment as auditor of a credit union for the current year of account if, but only if—

- (a) his appointment in relation to the credit union is prohibited by Article 46, or
- (b) he is not a qualified auditor at the time when the question of his appointment falls to be considered.

**Changes to legislation:**

The Credit Unions (Northern Ireland) Order 1985, Section 44 is up to date with all changes known to be in force on or before 24 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Order associated Parts and Chapters:**

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch.1 Pt.I amended by [S.I. 1996/2653 art.2\(b\)](#)
- Sch.1 Pt.I rev.in pt. by [S.I. 1996/2653 art.2\(a\)](#)
- Sch. 1 Pt. 1 words inserted by [S.I. 1996/2653 art. 2\(b\)](#)
- Sch. 1 Pt. 1 words omitted by [S.I. 1996/2653 art. 2\(a\)](#)