

**COMPANIES (AUDIT, INVESTIGATIONS AND COMMUNITY
ENTERPRISE) (NORTHERN IRELAND) ORDER 2005**

S.I. 2005 1967

EXPLANATORY MEMORANDUM

MAIN ELEMENTS OF THE ORDER

6. The Order is divided into three Parts with 60 Articles and 8 Schedules. Part I is introductory. Part II includes provisions relating to the audit and accountancy professions, financial reports, company investigations and directors' liability. Part III makes provision for community interest companies.