
STATUTORY RULES OF NORTHERN IRELAND

1997 No. 40

The Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations (Northern Ireland) 1997

Form and content of the auditor's statement

4. The auditor's statement about contributions under the scheme shall contain—
 - (a) a statement as to whether or not in his opinion contributions have been paid in accordance with the schedule of contributions or payment schedule; and
 - (b) if the statement under paragraph (a) is negative or qualified, a statement of the reasons.