
STATUTORY RULES OF NORTHERN IRELAND

2004 No. 496

The Companies (1986 Order) (International Accounting Standards and Other Accounting Amendments) Regulations (Northern Ireland) 2004

PART 3

OTHER MODIFICATIONS OF PROVISIONS RELATING TO ACCOUNTS

Requirements for auditors' report published with accounts

8. In Article 248(3) of the 1986 Order (requirements in connection with publication of accounts)⁽¹⁾ –

- (a) at the end of sub-paragraph (c) omit “and”, and
- (b) for sub-paragraph (d) substitute –
 - “(d) whether any such auditors' report –
 - (i) was qualified or unqualified, or included a reference to any matters to which the auditors drew attention by way of emphasis without qualifying the report, or
 - (ii) contained a statement under Article 245(2) or (3) (accounting records or returns inadequate, accounts not agreeing with records and returns or failure to obtain necessary information and explanations); and
- (e) whether any report made for the purposes of Article 257A(2) was qualified;”.

⁽¹⁾ Article 248 was inserted into the 1986 Order by Article 12 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number, and amended by [S.R. 1995 No. 128](#)