

Changes to legislation: The Industrial Relations (Northern Ireland) Order 1992, Cross Heading: Auditor's right of access to books and information and right to be heard at meetings is up to date with all changes known to be in force on or before 05 January 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. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

ADMINISTRATIVE PROVISIONS RELATING TO TRADE UNIONS AND EMPLOYERS' ASSOCIATIONS

PART I

ANNUAL RETURNS, AND QUALIFICATIONS, APPOINTMENT AND REMOVAL, AND FUNCTIONS, OF AUDITORS

Auditor's right of access to books and information and right to be heard at meetings

- 16.** Every auditor of a trade union or an employers' association—
- (a) shall have a right of access at all times to its accounting records and to all other documents relating to its affairs; and
 - (b) shall be entitled to require from its officers, or the officers of any of its branches or sections, such information and explanations as he thinks necessary for the performance of his duties as auditor.
- 17.**—^[F1(1)] Every auditor of a trade union or an employers' association shall be entitled—
- (a) to attend any general meetings of its members, or of delegates of its members, and to receive all notices of and other communications relating to any general meeting which any such member or delegate is entitled to receive; and
 - (b) to be heard at any meeting which he attends on any part of the business of the meeting which concerns him as auditor.

^[F1(2)] In the case of an auditor which is a body corporate or partnership, its right to attend or be heard at a meeting is exercisable by an individual authorised by it to act as its representative at the meeting.]

F1 2004 NI 19

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Changes and effects yet to be applied to :

- Instrument excl by [1994 c. 33 s. 127\(8\)](#)
- Instrument restr (pt retrospect) by [1994 c. 33 s. 126\(1\)s. 126\(2\)\(b\)\(4\)](#)