

SCHEDULE 2

Consequential amendments of the 1992 Act

2. In section 73 (auditors' report)(1)—
- (a) in subsection (1)—
 - (i) for “auditors” substitute “auditor”;
 - (ii) for “their” substitute “his”;
 - (b) in subsection (2)—
 - (i) in the opening words—
 - (aa) for “auditors” substitute “auditor”;
 - (bb) for “their” substitute “his”;
 - (cc) for “them” substitute “him”;
 - (ii) in the closing words—
 - (aa) for “auditors are” substitute “auditor is”;
 - (bb) for “they” substitute “he”;
 - (cc) for “their” substitute “his”;
 - (c) in subsection (3)—
 - (i) for “auditors fail” substitute “auditor fails”;
 - (ii) for “their” substitute “his”, in each place where it occurs;
 - (iii) for “they” substitute “he”;
 - (d) in subsection (4A)—
 - (i) in the opening words, for “auditors shall, in their” substitute “auditor shall, in his”;
 - (ii) in paragraphs (a) and (b), for “their opinion” substitute “his opinion” in each place where it occurs;
 - (e) in subsection (5A), for “auditors shall, in their” substitute “auditor shall, in his”;
 - (f) in subsection (5B)—
 - (i) for “auditors shall, in their” substitute “auditor shall, in his”;
 - (ii) for “auditors' opinion” substitute “auditor's opinion”;
 - (g) in subsection (5C), for “auditors shall, in their” substitute “auditor shall, in his”;
 - (h) in subsection (5D)—
 - (i) for “auditors' report” substitute “auditor's report”;
 - (ii) in paragraph (b), for “auditors wish” substitute “auditor wishes”;
 - (i) in the heading, for “Auditors' report” substitute “Auditor's report”.

(1) Section 73, subsections (4A) to (5D), were substituted for subsections (4) and (5), as originally enacted, by [S.I. 2005/2211](#).