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STATUTORY INSTRUMENTS

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**2017 No. 516**

The Statutory Auditors and Third  
Country Auditors Regulations 2017

PART 3

Amendments to Part 6 of the Friendly Societies Act 1992

6. In section 74 (signature of auditor's report)(**1**)—
- (a) in subsection (1), after “the auditor” insert “(or, where more than one person is appointed as auditor, all of their names)”, and
  - (b) after subsection (3) insert—
    - “(4) Where more than one person is appointed as auditor, the report must be signed by all those appointed.”.