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STATUTORY RULES OF NORTHERN IRELAND

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**2005 No. 56**

**The Directors' Remuneration Report  
Regulations (Northern Ireland) 2005**

**Duties of auditors**

5. In Article 245(1) of the Order<sup>(1)</sup> (auditors' duty to carry out investigations), after subparagraph (b), delete “.” and insert – “, and

- (c) (in the case of a quoted company) whether the auditable part of the company's directors' remuneration report is in agreement with the accounting records and returns.”.

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(1) Article 245 was inserted into the 1986 Order by Article 11 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number