



Employment Relations Act 2004

2004 CHAPTER 24

PART 6

MISCELLANEOUS

53 Removal of rule preventing appointment of body corporate as auditor

- (1) In section 34(5) of the 1992 Act (persons not to act as auditor of a trade union), omit paragraph (c).
- (2) In section 36 of that Act (auditor's report), after subsection (1) insert—

“(1A) The report shall state the names of, and be signed by, the auditor or auditors.”
- (3) After subsection (4) of that section add—

“(5) Any reference in this section to signature by an auditor is, where the office of auditor is held by a body corporate or partnership, to signature in the name of the body corporate or partnership by an individual authorised to sign on its behalf.”
- (4) In section 37 of that Act (rights of auditors), after subsection (3) add—

“(4) 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.”