



# Friendly Societies Act 1974

## 1974 CHAPTER 46

### *Accounts, audit and auditors*

#### **39 Auditors' right of access to books and to attend and be heard at meetings**

- (1) Every auditor of a registered society or branch—
  - (a) shall have a right of access at all times to the books, deeds and accounts of the society or branch and to all other documents relating to its affairs; and
  - (b) shall be entitled to require from the officers of the society or branch such information and explanations as he thinks necessary for the performance of the duties of the auditors.
- (2) The auditors of a registered society or branch shall be entitled—
  - (a) to attend any general meeting of the society or branch, and to receive all notices of, and other communications relating to, any general meeting which any member of the society or branch is entitled to receive; and
  - (b) to be heard at any meeting which they attend on any part of the business of the meeting which concerns them as auditors.