# Friendly Societies Act 1974

**1974 CHAPTER 46**

*Accounts, audit and auditors*

## 33 Reappointment and removal of auditors

(1) A qualified auditor appointed to audit the accounts and balance sheet of a registered society or branch for the preceding year of account shall be re-appointed as auditor of the society for the current year of account unless—

(a) a resolution has been passed at a general meeting of the society or branch appointing somebody instead of him or providing expressly that he shall not be reappointed; or

(b) he has given to the society or branch notice in writing of his unwillingness to be reappointed; or

(c) he is ineligible for appointment as auditor of the society or branch for the current year of account; or

(d) he has ceased to act as auditor of the society or branch by reason of death or incapacity.

(2) Where notice is given of an intended resolution to appoint at a general meeting some person or persons in place of a retiring auditor and the resolution cannot be proceeded with at the meeting because of the death or incapacity of that person or persons, or because he or they are ineligible for appointment as auditor or auditors of the society or branch for the current year of account (as the case may be), the retiring auditor shall not be automatically reappointed by virtue of subsection (1) above.

(3) For the purposes of this section, a person is ineligible for appointment as auditor of a registered society or branch for the current year of account if, but only if,—

(a) his appointment in relation to the society or branch is prohibited by section 37 below, or

(b) (in the case of a society or branch which is not an exempt society or branch in respect of that year of account) he is not a qualified auditor at the time when the question of his appointment falls to be considered.