



# Co-operative and Community Benefit Societies Act 2014

## 2014 CHAPTER 14

### PART 7

#### ACCOUNTS, AUDIT AND ANNUAL RETURNS

##### *Auditors*

#### **93 Re-appointment and removal of qualified auditors**

- (1) A qualified auditor appointed to audit a registered society's accounts and balance sheet for the preceding year of account ("the existing auditor") is re-appointed as the society's auditor for the current year of account.

This is subject to the following provisions of this section.

- (2) The existing auditor is not re-appointed if a resolution is passed at a general meeting of the society—
- (a) appointing another person instead of the existing auditor,
  - (b) providing expressly that the existing auditor is not to be re-appointed, or
  - (c) disapplying section 83 (duty to appoint auditors) in relation to the current year of account.
- (3) The existing auditor is not re-appointed if the auditor—
- (a) has given the society notice in writing of the auditor's unwillingness to be appointed,
  - (b) is ineligible for appointment for the current year of account (see subsection (5)), or
  - (c) has ceased to act as the society's auditor by reason of incapacity.
- (4) The existing auditor is not automatically re-appointed by virtue of subsection (1) if—

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*Changes to legislation: There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Section 93. (See end of Document for details)*

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- (a) notice is given of a resolution to appoint a person in place of the existing auditor, and
  - (b) the resolution cannot be proceeded with at the meeting—
    - (i) because of the death or incapacity of the person, or
    - (ii) because the person is ineligible for appointment for the current year of account.
- (5) For the purposes of this section a person is ineligible for appointment for the current year of account if—
- (a) the person's appointment in relation to the society is prohibited by section 92, or
  - (b) the person is not a qualified auditor at the time when the question of the person's appointment falls to be considered, and the society is not a small society in respect of that year.

**Changes to legislation:**

There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Section 93.