
STATUTORY INSTRUMENTS

1996 No. 1669

**The Financial Institutions (Prudential
Supervision) Regulations 1996**

PART III

BUILDING SOCIETIES

Communication by auditor etc. with Commission

8.—(1) In subsection (8) of section 82 of the Building Societies Act (auditor’s duties to Commission), for the words “The auditors of a building society” there shall be substituted the words “The following, namely—

- (a) the auditors of a building society;
- (b) an accountant appointed by a building society to make a report under section 52(5)(d) above; and
- (c) (i) they are also the auditors of the society; or
(ii) one of them is an accountant appointed by the society to make a report under section 52(5)(d) above.”.

(2) In subsection (9) of that section—

- (a) for the words “the auditors of building societies” there shall be substituted the words “such persons” as are mentioned in paragraph (a), (b) or (c) of subsection (8) above; and
- (b) for the words “any auditor” there shall be substituted the words “any such person”.