



## Chapter 9

### Our powers



## 9.3 Auditing accounts

- 9.3.1**  We can demand that a society's accounts are audited by a qualified auditor. This applies to the current year of account or any number of previous years.
- 9.3.2**  We may do this if, for example, a society has not submitted accounts or if its accounts have not been done to a reasonable standard.