Registration Function under the Co-operative and Community Benefit Societies Act 2014 Guide

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.
- G 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.