



# Co-operative and Community Benefit Societies Act (Northern Ireland) 1969

## 1969 CHAPTER 24

### PART II

#### REGISTERED SOCIETIES

##### ACCOUNTS, ETC.

#### **39 Re-appointment and removal of qualified auditors.**

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

- [<sup>F1</sup>(a) a resolution has been passed at a general meeting of the society—
- (i) appointing somebody instead of him, or
  - (ii) providing expressly that he shall not be appointed, or
  - (iii) disapplying section 38 in relation to the current year of account,

or]

- (b) he has given to the society notice in writing of his unwillingness to be re-appointed, or
- (c) he is ineligible for appointment as auditor of the society for the current year of account, or
- (d) he has ceased to act as auditor of the society by reason of incapacity;

but, where notice is given of an intended resolution to appoint 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 those persons, or because he is or they are ineligible for appointment as auditor or auditors of the society for the current year of account (as the case may be), the retiring auditor shall not be automatically re-appointed by virtue of this subsection.

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**Changes to legislation:** There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969, Section 39. (See end of Document for details)

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- (2) For the purposes of subsection (1), a person is ineligible for appointment as auditor of a society for the current year of account if, but only if—
- (a) his appointment in relation to the society is prohibited by section 42, or
  - (b) (in the case of a society which is not an exempt society 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.

**F1** 1997 NI 22

**Changes to legislation:**

There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969, Section 39.