

## SCHEDULES

### SCHEDULE 3

#### ACCOUNTING REQUIREMENTS FOR CHARITABLE HOUSING ASSOCIATIONS

*Auditor's right of access to books, etc.*

- 6 The auditor—
- (a) has a right of access at all times to the books, deeds and accounts of the association, so far as relating to its housing activities, and to all other documents relating to those activities, and
  - (b) is entitled to require from the trustees or officers of the association such information and explanations as he thinks necessary for the performance of his duties ;
- and if he fails to obtain all the information and explanations which, to the best of his knowledge and belief, are necessary for the purposes of his audit, he shall state that fact in his report.