

SCHEDULE 2 **U.K.**

Consequential amendments of the 1986 Act

5. In section 79 (auditors' duties and powers)—
- (a) in subsection (1)—
 - (i) for “auditors” substitute “auditor”;
 - (ii) for “their” substitute “his”;
 - (iii) for “them” substitute “him”;
 - (b) in subsection (2)—
 - (i) for “auditors are” substitute “auditor is”;
 - (ii) for “they” substitute “he”;
 - (iii) for “their report” substitute “his report”;
 - (c) in subsection (4)(a)—
 - (i) for “its auditors” substitute “its auditor”;
 - (ii) for “the society’s auditors” substitute “the society’s auditor”;
 - (iii) for “those auditors” substitute “that auditor”;
 - (iv) for “their duties as auditors” substitute “his duties as auditor”;
 - (d) in subsection (4)(b), for “its auditors” substitute “its auditor”;
 - (e) in subsection (6)—
 - (i) for “auditors fail” substitute “auditor fails”;
 - (ii) for “their” substitute “his”, in each place where it occurs;
 - (iii) for “they” substitute “he”;
 - (f) in subsection (7)—
 - (i) in the opening words, for “auditors” substitute “auditor”;
 - (ii) in paragraph (b)—
 - (aa) for “they attend” substitute “he attends”;
 - (bb) for “them as auditors” substitute “him as auditor”;
 - (g) in subsection (9)—
 - (i) in the opening words, for “auditors” substitute “auditor”;
 - (ii) in paragraph (a), for “auditors require, or are entitled to require, as auditors” substitute “auditor requires, or is entitled to require, as auditor”;
 - (h) in the heading, for “Auditors’ duties and powers” substitute “Auditor’s duties and powers”.

Commencement Information

- II** Sch. 2 para. 5 in force at 29.6.2008, see [art. 1\(2\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Building Societies Act 1986 (Accounts, Audit and EEA State Amendments) Order 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Order power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 2](#)
- Order revoked by [2023 c. 29 Sch. 1 Pt. 2](#)