



# Charities Act 1993

## 1993 CHAPTER 10

### PART VIII

#### CHARITABLE COMPANIES

#### **69 Investigation of accounts**

- (1) In the case of a charity which is a company the Commissioners may by order require that the condition and accounts of the charity for such period as they think fit shall be investigated and audited by an auditor appointed by them, being a person eligible for appointment as a company auditor under section 25 of the Companies Act 1989.
- (2) An auditor acting under subsection (1) above—
  - (a) shall have a right of access to all books, accounts and documents relating to the charity which are in the possession or control of the charity trustees or to which the charity trustees have access;
  - (b) shall be entitled to require from any charity trustee, past or present, and from any past or present officer or employee of the charity such information and explanation as he thinks necessary for the performance of his duties;
  - (c) shall at the conclusion or during the progress of the audit make such reports to the Commissioners about the audit or about the accounts or affairs of the charity as he thinks the case requires, and shall send a copy of any such report to the charity trustees.
- (3) The expenses of any audit under subsection (1) above, including the remuneration of the auditor, shall be paid by the Commissioners.
- (4) If any person fails to afford an auditor any facility to which he is entitled under subsection (2) above the Commissioners may by order give to that person or to the charity trustees for the time being such directions as the Commissioners think appropriate for securing that the default is made good.