

SCHEDULE 2

Article 9

Consequential amendments of the 1992 Act

1. The 1992 Act is amended as follows.
2. In section 73 (auditors' report)(1)—
 - (a) in subsection (1)—
 - (i) for “auditors” substitute “auditor”;
 - (ii) for “their” substitute “his”;
 - (b) in subsection (2)—
 - (i) in the opening words—
 - (aa) for “auditors” substitute “auditor”;
 - (bb) for “their” substitute “his”;
 - (cc) for “them” substitute “him”;
 - (ii) in the closing words—
 - (aa) for “auditors are” substitute “auditor is”;
 - (bb) for “they” substitute “he”;
 - (cc) for “their” substitute “his”;
 - (c) in subsection (3)—
 - (i) for “auditors fail” substitute “auditor fails”;
 - (ii) for “their” substitute “his”, in each place where it occurs;
 - (iii) for “they” substitute “he”;
 - (d) in subsection (4A)—
 - (i) in the opening words, for “auditors shall, in their” substitute “auditor shall, in his”;
 - (ii) in paragraphs (a) and (b), for “their opinion” substitute “his opinion” in each place where it occurs;
 - (e) in subsection (5A), for “auditors shall, in their” substitute “auditor shall, in his”;
 - (f) in subsection (5B)—
 - (i) for “auditors shall, in their” substitute “auditor shall, in his”;
 - (ii) for “auditors' opinion” substitute “auditor's opinion”;
 - (g) in subsection (5C), for “auditors shall, in their” substitute “auditor shall, in his”;
 - (h) in subsection (5D)—
 - (i) for “auditors' report” substitute “auditor's report”;
 - (ii) in paragraph (b), for “auditors wish” substitute “auditor wishes”;
 - (i) in the heading, for “Auditors' report” substitute “Auditor's report”.
3. In section 75 (auditors' rights to information and to attend meetings)—
 - (a) in subsection (1)—
 - (i) in the opening words, for “auditors of a friendly society are” substitute “auditor of a friendly society is”;

(1) Section 73, subsections (4A) to (5D), were substituted for subsections (4) and (5), as originally enacted, by [S.I. 2005/2211](#).

Status: This is the original version (as it was originally made).

- (ii) in paragraph (b), for the words from “as they” to the end substitute “as he thinks necessary for the performance of his duties as auditor”;
 - (iii) in paragraph (d), for “them as auditors” substitute “him as auditor”;
 - (iv) in the closing words, for “auditors of a registered branch have” substitute “auditor of a registered branch has”;
- (b) in subsection (3)—
- (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”;
- (c) in subsection (4)—
- (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”;
- (d) in subsection (6), in the closing words—
- (i) for “the auditors” substitute “the auditor”, in both places where it occurs;
 - (ii) for “those auditors” substitute “that auditor”;
 - (iii) for “their duties as auditors” substitute “his duties as auditor”;
- (e) in subsection (8)—
- (i) for “its auditors” substitute “its auditor”;
 - (ii) for “they” substitute “he”;
 - (iii) for “their duties of auditors” substitute “his duties as auditor”;
- (f) in the heading, for “Auditors’ rights” substitute “Auditor’s rights”.
- 4.** In section 78 (laying and furnishing of accounts and reports)(2), in subsections (1)(a), (2)(a), (3)(a) and (4)(a), for “auditors’ report” substitute “auditor’s report”, in each place where it occurs.
- 5.** In Schedule 14 (auditors: appointment etc)—
- (a) in paragraph 1(1)—
- (i) for “first auditors” substitute “first auditor”;
 - (ii) for “and auditors” substitute “and an auditor”;
- (b) in paragraph 3(1), for “auditors are” substitute “auditor is”;
- (c) in paragraph 16, in sub-paragraphs (1) and (2), for “auditors” substitute “auditor”, in both places where it occurs.

(2) Section 78, subsections (1) and (2), were substituted by [S.I. 2001/2167](#).