

Auditor and management:

Acc. to the nature, auditor will have to examine the pattern of management delegation of authority & fixation of responsibilities.

Examination of minutes reveals imp policy.

Shld see how far these decisions are inline.

Shld see which powers & functions are delegated & properly discharged.

Shld watch whether they are functioning effectively, through the recording of the minutes recorded separately.

Appointment of Auditor:

1. Registrar of Cooperative Societies appoints Auditor.

Auditor ^{conducts} audits on the behalf of Registrar. Submits ^{to him} & also the Society.

fees are paid by the society on the basis of statutory scale of fees prescribed by Registrar, acc. to the category of society audited.

Books, Accounts & other records

purchase day book,
Sales Day book.