
3rd Session First Parliament Trinidad and Tobago
13 Elizabeth II



TRINIDAD AND TOBAGO
Act No. 29 of 1964

[L.S.]

AN ACT to amend the Friendly Societies Ordinance,
Ch. 38. No. 2

[Assented to on 23rd December, 1964]

BE IT ENACTED by the Queen's Most Excellent Majesty, by Enactment
and with the advice and consent of the Senate and House
of Representatives of Trinidad and Tobago, and by the
authority of the same, as follows :—

1. This Act may be cited as the Friendly Societies Short title
(Amendment) Act, 1964.

Interpretation
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2. In this Act, "Ordinance" means the Friendly Societies Ordinance.

Section 27
of the
Ordinance
repealed and
replaced

3. Section 27 of the Ordinance is repealed and the following substituted therefor :

Audit. "27. (1) Every society and branch shall, once at least every year, at the prescribed time, submit its accounts for audit to the auditor or auditors appointed under this Ordinance.

(2) Every society and branch shall, subject to subsection (3), pay the prescribed fees to the auditor or auditors referred to in subsection (1).

(3) The Minister may contribute such sums to a society or branch towards the payment of its audit fees as may from time to time be prescribed.

(4) The auditors shall—

(a) have access to all the books and accounts of a society or branch;

(b) examine and certify the annual return required to be made by section 28 with the contribution cards, register of members, sick relief books, the record of benefits paid to members, accounts, blotters, and vouchers relating thereto;

(c) fully and correctly answer the questionnaire addressed to them by the Registrar relating to the audit of the books and accounts of a society or branch;

(d) either sign the annual return as found by them to be correct, duly vouched and in accordance with law, or specially report to the society or branch and to the Registrar in what respects they find it incorrect, unvouched or not in accordance with law.

(5) For the purpose of carrying out an audit, an auditor may by writing under his hand require any person to whom this section applies :

- (a) to produce at such time and place as may be fixed by the Registrar, all books, cash, securities, deeds, contracts, contribution cards, register of members record of benefits paid to members accounts, vouchers, receipts and such other documents as he may deem necessary;
- (b) to appear in person and to make and sign declarations in respect of the correctness of any documents referred to in paragraph (a).

(6) Where a person to whom this section applies neglects or refuses to comply with the requirements set out in subsection (5), he is guilty of an offence under this Ordinance; and where such person knowingly and wilfully makes or signs a declaration referred to in paragraph (b) of subsection (5) which is untrue in any material particular, he is guilty of an offence against section 8 of the Perjury Ordinance.

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(7) A person to whom this section applies shall not conduct an audit of the accounts of a society or branch of which he is an officer or member.

- (8) An auditor shall—
- (a) disallow every payment made without due authority according to law;
 - (b) surcharge every such payment on the person incurring or authorising it;
 - (c) charge against any person responsible therefor the amount of any deficiency or loss caused by the negligence or misconduct of that person or any sum that is not brought into account by that person, and shall in every case certify the amount due from such person.

(9) The Registrar may order any sum surcharged or balance certified by an auditor under subsection (8) to be due from any person to be paid by that person into the office of the Registrar within a fixed period or periods not exceeding twelve months in the aggregate.

(10) Where the sums surcharged or balance certified by an auditor under subsection (8) is paid to the Registrar in accordance with subsection (9), the Registrar shall pay such sums to the society or branch thereof.

(11) Notwithstanding the payment of any sum to the Registrar under subsection (10), proceedings under section 51 may be taken at any time after the expiration of the period or periods fixed by the Registrar under subsection (9), and the court may in such proceedings take into consideration any payment or payments made under subsection (10).

(12) An auditor may summon any person to whom this section applies and may require such person to supply such information in respect of any transaction of a society or branch thereof or the management of the affairs thereof as he may consider necessary for the proper audit of the accounts of any such society or branch.

(13) A person to whom this section applies shall, when summoned in accordance with subsection (12), supply the information referred to in the said subsection and if required so to do, shall produce to the auditor at such time and place as may be fixed by the Registrar, any cash, security, book, deed, contract, contribution card, register of members or record of benefits paid to the account of members.

(14) A person to whom this section applies who fails to comply with any requirement of the auditor referred to in subsection (13) is liable on summary conviction to a fine of two hundred and fifty dollars or to imprisonment for six months or to both such fine and imprisonment.

(15) An audit carried out under this section includes an examination of overdue debts and a valuation of the assets and liabilities of a society or branch thereof.

(16) This section applies to any person who is or has at any time been—

- (a) an officer, agent or servant of a society;

(b) a member of a society or branch, and to such other person as may in the opinion of the auditor be able to supply information relating to any transaction of a society or branch thereof.

(17) In this section "Minister" means the Minister to whom responsibility for Finance is assigned."

Passed in the House of Representatives this 4th day of December, 1964.

G. R. LATOUR
Clerk of the House of Representatives

Passed in the Senate this 15th day of December, 1964.

J. E. CARTER
Acting Clerk of the Senate