

Ques • There are some duties of a Company auditor :- ①

- 1) Right to Access Books of Accounts - Books mean all statutory, statistical, Costing books and vouchers as documentary evidences. He can pay surprise visits to check if they are maintained properly or not.
- 2) Right to Call for Information and Explanation - He can ask the directors and officers of the Company to render information and explanations necessary in discharging his duties.
- 3) Right to Visit the Branches - The auditor can visit the branches for auditing the accounts if no qualified auditor is appointed for such branches.
- 4) Right to take Legal and Technical Advice - If his opinion in the report, he has the right to take legal, expert or technical advice.
- 5) Right to Remuneration - If the auditor finishes his work of audit, he has the right to get remunerated to that effect. Even if he is dismissed in the middle, he has the right to get full remuneration of the year.
- 6) Right to Sign the Audit Report - The audit report is to be signed and authenticated by the auditor.
- 7) Right to make a Statement at the General Meeting - As related to accounts, he has a right to make any statement or explanation he desires at such meeting.