

## Q6\* Company Auditor appointment:

after incorporation of a company in the first annual general meeting. An auditor must be appointed by the board of directors. The auditors will typically hold term till the conclusion of 6th AGM or 5 years. The appointment of an auditor can also be made for a period of 1 year renewable at each annual general meeting.

Before the appointment of the auditor, a written consent along with certificate must be obtained from the CA, that he/she is eligible for appointment as auditor of a company & that the proposed appointment is in accordance with the Companies Act.

The appointment of first auditor of the company must be completed by the board of directors within 30 days of incorporation. In case the board of directors fail to appoint an auditor, the members of the company must be informed. The members will then be required to appoint an auditor within 90 days at an extra ordinary general meeting. An auditor so appointed will hold office until the conclusion of 1st annual general meeting.

\* The procedure of appointment of an auditor for different companies.

Particulars

Non-government.

(1) Application for first auditor after company registration.

Within the 30 days of company, the auditor board of directors. The notice by the members of the extraordinary general course.

(2) The auditor at first AGM, written consent and a certificate. (Please) note, the appointment shall be as per the conditions laid down by the auditor.

The appointment is done the office and the auditor for the next.

(3) Appointment of the next auditors.

Same as in point.

(4) Casual vacancies due to resignation or other reasons.

The auditor will be a members within 3 recommendations of the hold the office till.