

## 英譯法規內容

法規名稱(Title) : Regulations on Examination of Cooperatives' Accounting Books

公發布日(Date) : 2016.11.14

法規沿革 : (Legislative) Abolished on December 14, 2016

法規內文(Content) :

Article 1 These Regulations are stipulated pursuant to Article 75-1 of the Cooperatives Act.

Article 2 Examination of cooperatives' accounting books is divided into the following two types:

1. Periodical examination performed according to the annual accounting report.

2. Special examination performed over the related accounting affairs.

The examination referred to in the above paragraph shall be implemented by the board of supervisors of the cooperatives.

Article 3 The regulating authority shall guide and supervise the examination of cooperatives' accounting books, and send personnel to perform selective examination.

Article 4 Upon receipt of the business report, statement of assets and liabilities, calculation of profit and loss, inventory of properties, surplus distribution schemes, and other legal documents submitted by the board of directors, the board of supervisors shall start examination immediately. Where necessary, the board of supervisors may request the board of directors to provide the related information, and request in writing the regulating authority to send personnel to provide guidance.

Article 5 The board of supervisors shall elect one or several persons to preside over examination of accounting books, but the result of examination shall be determined by the board of supervisors in meeting.

Article 6 Upon completion of examination, the board of supervisors shall prepare a report jointly signed by all the supervisors and, at

least three days before the meeting of the member's congress or member representative's congress is opened, send the report to the board of directors together with the documents provided by the board of directors.

Article 7 Cooperatives shall, within three months after the termination of each business year, submit the report on examination of accounting books admitted in the member's congress or member representative's congress to the regulating authority together with the documents listed in Article 4.

Article 8 If the board of supervisors is doubtful about the tasks implemented by the board of directors, it may, at any time, notify the board of directors that a special examination will be held some day.

Article 9 Where deemed as necessary, the regulating authority may require the board of supervisors to report the process of a special examination.

Article 10 If the board of supervisors thinks that some records are wrong when performing examination, it may request the board of directors to correct the wrong records. If the board of directors doesn't perform the correction, the board of supervisors may describe the circumstance in the report on examination.

If violation of laws, decrees or the constitution of the cooperatives or another important matter is found in the examination referred to in the above paragraph, a temporary meeting of the member's congress or member representative's congress may be held to dispose the case.

Article 11 The regulating authority shall, according to the reports on examination and the documents listed in Article 4, select 1/10 of all the cooperatives or more to perform field examination, and inform by letter the cooperatives about the result of selective examination.

Article 12 Upon completion of examination, the supervisors who examine the accounting books and the examiners sent by the regulating

authority shall stamp their seals in the last line of each of the accounting books examined.

Article 13 The provisions set forth in these Regulations on cooperatives shall also be applicable to cooperatives unions.

Article 14 These regulations shall become effective as of the date of promulgation