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No. A-12011/4/2023-L&M(Part-1)
Government of India
Ministry of Cooperation
Office of the Central Registrar of Cooperative Societies

9th Floor, Tower – E, World Trade Centre,
Nauroji Nagar, New Delhi – 110029,

Dated: 1st July, 2026.

CORRIGENDUM

Subject: Corrigendum to Order dated 30.04.2026 regarding Statutory Audit of Multi-State Co-operative Banks (MSCBs)- reg.

Sir,

I am directed to refer to this office Order of even number dated 30.04.2026 regarding statutory audit of Multi-State Co-operative Banks.

2. In partial modification of para 1(i) of the aforesaid Order, the following shall be substituted:

“The audit firm shall be selected from amongst the firms fulfilling the eligibility criteria prescribed by the Reserve Bank of India from time to time for appointment of Statutory Auditors of Urban Cooperative Banks.”

3. Further, in order to protect and preserve the independence and continuity of auditors/auditor firms, the following clause shall be inserted after para 2(vii) of the aforesaid Order:

“viii. Multi-State Cooperative Societies/Banks shall appoint the same statutory auditor/auditor firm for a consecutive period of three years, subject to the auditor/auditor firm continuing to satisfy the prescribed eligibility criteria and remaining empaneled during the said period. In the event the auditor/auditor firm ceases to fulfil the eligibility criteria or is not empaneled in any subsequent year, the Multi-State Cooperative Society/Bank may appoint another eligible auditor/auditor firm from the approved panel without requiring prior approval of the Central Registrar of Cooperative Societies. However, any change of

statutory auditor/auditor firm during the said three-year period for reasons other than the above shall require prior approval of the Central Registrar of Cooperative Societies.”

4. All other contents of the Order dated 30.04.2026 shall remain unchanged.

This issues with the approval of Central Registrar of Cooperative Societies.

Yours sincerely,



(Nisha Sagar)

Assistant Commissioner (Coop.)

Copy to:

The Chief General Manager, Reserve Bank of India, Department of Bank Supervision, Central Office, C-9, 1st and 2nd floor, Bandra-Kurla Complex, Bandra (East) Mumbai - 400 051 for information.