

*New South Wales.*—"There is indeed little to be said in favour of employing any but professional auditors to audit the books of a society . . . ."

"In previous reports this Registry has emphasized the advantage to societies of using the services of approved auditors wherever possible . . . ."

"There is no doubt that a most pronounced improvement in the standard of branch auditing has become evident in those societies in which approved auditors are appointed . . . ."

*Queensland.*—"There still remains room for improvement in connection with the auditing of the accounts of some of the societies, and more careful supervision by trustees of the funds in their care."

#### LEGISLATION.

In the 1936 report mention was made of legislative extension to December, 1936, of the provisions regarding the rate of interest on certain properties held by societies. By section 40 of the Finance Act, 1938, the period was finally extended to 31st December, 1938.

#### REGISTRATIONS.

There were registered during the past year eight new branches, as follows—M.U.I.O.O.F.: Loyal Frankton Junction Lodge, Loyal Tauwhare Lodge, Loyal Kirikiriroa Lodge, and Loyal Mokai Lodge (Auckland District). I.O.O.F.: Progress Lodge, and Arohanni Rebekah Lodge. A.O.F.: Court Otorohanga (Auckland District). I.O.R.: Parahaki Tent (New Zealand District). There were registered also two isolated friendly societies—South Westland Medical Association, and Blackball Amalgamated Medical Association.

The following registrations were cancelled by request—A.O.F.: Court Pride of Edendale (United Otago District). H.A.C.B.S.: St. Therese of the Little Flower's Branch (Ngaruawahia), and Sacred Heart Branch (Eketahuna) (New Zealand District).

The following change of name was approved—I.O.R.: "J. G. Carr Memorial Tent" to "Remuera Tent" (New Zealand District).

The position of the Orders in respect of registrations is shown by the following summary as at the beginning and end of 1938.

Name of Order.	Registrations at 1st January, 1938.	Established.	Closed.	Registrations at 31st December, 1938.
Manchester Unity Independent Order of Oddfellows	267	4	..	271
Independent Order of Odd Fellows	221	2	..	223
National Independent Order of Oddfellows	3	..	..	3
British United Order of Oddfellows	1	..	..	1
Ancient Order of Foresters	165	1	1	165
United Ancient Order of Druids	148	..	..	148
Independent Order of Rechabites	68	1	..	69
Order of Sons of Temperance	10	..	..	10
Sons and Daughters of Temperance	1	..	..	1
Hibernian-Australasian Catholic Benefit Society	95	..	2	93
Protestant Alliance Friendly Society of Australasia	14	..	..	14
Grand United Order of Oddfellows	14	..	..	14
Isolated friendly societies	76	2	..	78
Working-men's clubs	13	..	..	13
International Order of Good Templars	11	..	..	11
Specially authorized societies	15	..	..	15
Totals	1,122	10	3	1,129

#### RULES.

The rules of thirty-six societies and branches were amended during 1938 :—

##### *Complete Amendments of Rules registered.*

Complete amendments for the following were registered during the year, viz. :—

M.U.I.O.O.F.—Loyal Victoria Lodge (Otago District).

P.A.F.S.A.—Loyal Excelsior Lodge.

##### *Partial Amendments of Rules registered.*

Partial amendments for the following were registered during the year, viz. :—

M.U.I.O.O.F.—New Zealand; Wellington District; Auckland District; Loyal Good Intent Lodge (Auckland District); North Canterbury District; Otago District; Loyal Shamrock, Rose and Thistle Lodge (Southland District).

N.I.O.O.F.—Auckland Provincial District.

A.O.F.—Auckland District; Hawke's Bay District; Court Pride of the Forest (Nelson District); Court Southern Cross (2) (South Canterbury District); United Otago District; Court City of Auckland (Court out of District).