STATUTORY INSTRUMENTS

1992 No. 1725

The Housing (Northern Ireland) Order 1992

CHAPTER II

REGISTRATION OF HOUSING ASSOCIATIONS

Extraordinary audit for purposes of inquiry

- **24.**—(1) For the purposes of an inquiry under Article 23 into the affairs of a registered housing association, the Department may require the accounts and balance sheet of the association concerned, or such of them as the Department may specify, to be audited by an auditor appointed by the Department.
 - (2) An auditor appointed under paragraph (1) shall be a person who—
 - (a) under section 41(1) of the Act of 1969, is a qualified auditor for the purposes of that Act, or
 - (b) under section 41(2) of the Act of 1969, is a qualified auditor in relation to the particular association whose accounts are required to be audited under this paragraph.
- (3) On completion of the audit the appointed auditor shall make a report to the Department on such matters and in such form as the Department may specify.
- (4) The expenses of the audit, including the remuneration of the auditor, shall be paid by the Department.
- (5) An audit under this Article shall be additional to, and shall not affect, any audit made or to be made under any other statutory provision.

Changes to legislation:
There are currently no known outstanding effects for the The Housing (Northern Ireland) Order 1992, Section 24.