



Housing and Regeneration Act 2008

2008 CHAPTER 17

PART 2

REGULATION OF SOCIAL HOUSING

CHAPTER 4

REGISTERED PROVIDERS

Accounts

128 Submission to regulator

- (1) Each [^{F1}private registered provider] shall send a copy of its accounts to the regulator within the period of 6 months beginning with the end of the period to which the accounts relate.
- (2) The accounts must be accompanied by—
 - (a) an auditor's report, or
 - (b) in the case of accounts that by virtue of an enactment are not subject to audit, any report that is required to be prepared in respect of the accounts by virtue of an enactment.
- (3) The report must specify whether the accounts comply with any relevant directions under section 127.
- [^{F2}(4) Each local authority which is a registered provider shall send copies of the following documents to the regulator so far as they relate to the provision of social housing—
 - (a) [^{F3}any report under paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014 (public interest reports)] in relation to its accounts;
 - (b) its audited accounts, accompanied by any report made under that section at the conclusion of the audit.

Status: Point in time view as at 20/09/2023.

Changes to legislation: Housing and Regeneration Act 2008, Section 128 is up to date with all changes known to be in force on or before 25 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (5) The local authority shall send the copies to the regulator as soon as the authority receives them.]

Textual Amendments

- F1** Words in s. 128(1) substituted (1.4.2010) by [The Housing and Regeneration Act 2008 \(Registration of Local Authorities\) Order 2010 \(S.I. 2010/844\)](#), art. 1(2), **Sch. 1 para. 23(2)**
- F2** S. 128(4)(5) inserted (1.4.2010) by [The Housing and Regeneration Act 2008 \(Registration of Local Authorities\) Order 2010 \(S.I. 2010/844\)](#), art. 1(2), **Sch. 1 para. 23(3)**
- F3** Words in s. 128(4)(a) substituted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), **Sch. 12 para. 91**; [S.I. 2015/841](#), **art. 3(x)**
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Commencement Information

- I1** S. 128 in force at 1.4.2010 by [S.I. 2010/862](#), **art. 2** (with [Sch.](#))

Status:

Point in time view as at 20/09/2023.

Changes to legislation:

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