



Housing and Regeneration Act 2008

2008 CHAPTER 17

PART 2

REGULATION OF SOCIAL HOUSING

CHAPTER 4

REGISTERED PROVIDERS

Accounts

133 Exempt companies: extraordinary audit

- (1) This section applies where, in accordance with section 129, a company appoints a reporting accountant to prepare a report in respect of its accounts for any year.
- (2) The regulator may require the company to—
 - (a) cause a qualified auditor to audit its accounts and balance sheet for that year, and
 - (b) send a copy of the report to the regulator by a specified date.
- (3) A requirement may not be imposed before the end of the financial year to which it relates.
- (4) “Qualified auditor”, in relation to a company, means a person who—
 - (a) is eligible for appointment as a statutory auditor of the company under Part 42 of the Companies Act 2006 (c. 46) (statutory auditors), and
 - (b) is not prohibited from acting as statutory auditor of the company by virtue of section 1214 of that Act (independence requirement).

Status: Point in time view as at 10/07/2013. This version of this provision has been superseded.

Changes to legislation: Housing and Regeneration Act 2008, Section 133 is up to date with all changes known to be in force on or before 15 June 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)

Commencement Information

II S. 133 in force at 1.4.2010 by S.I. 2010/862, art. 2 (with Sch.)

Status:

Point in time view as at 10/07/2013. This version of this provision has been superseded.

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