

## SCHEDULES

### SCHEDULE 12

#### RELATED AMENDMENTS

#### *Housing and Regeneration Act 2008 (c. 17)*

- 95 (1) Section 210A (extraordinary report: local authorities) is amended as follows.
- (2) In subsection (1), for the words from “the Audit Commission” to the end substitute “the regulator may require the local authority to allow its accounts, so far as they relate to the provision of social housing, to be audited by a local auditor appointed by the regulator.”
- (3) After subsection (1) insert—
- “(1A) The regulator may not appoint a local auditor to audit the accounts of a local authority if that person—
- (a) is the person (or one of the persons) appointed under or by virtue of the Local Audit and Accountability Act 2014 to audit the authority’s accounts, or
- (b) was the person (or one of the persons) who carried out the most recent completed audit of the authority’s accounts under or by virtue of that Act.
- (1B) Sections 20(1), (2), (5) and (6), 22 and 23 of the Local Audit and Accountability Act 2014 (local auditors’ general duties and right to documents etc) apply in relation to an audit under this section as they apply in relation to an audit of the local authority under or by virtue of that Act.
- (1C) On completion of the audit under this section, the local auditor must report to the regulator about such matters and in such form as the regulator determines.”
- (4) Omit subsections (2) and (3).
- (5) In subsection (4) for “Audit Commission’s costs of preparing the report” substitute “costs of the audit (including the local auditor’s remuneration)”.
- (6) For subsection (5) substitute—
- “(5) In this section—
- “accounts” has the meaning given by section 4 of the Local Audit and Accountability Act 2014;
- “local auditor” means a person who is eligible for appointment under or by virtue of the Local Audit and Accountability Act 2014 as an auditor of the local authority’s accounts.”
- (7) In the heading, for “report” substitute “audit”.