

---

STATUTORY INSTRUMENTS

---

**2018 No. 1082**

The Insolvency (Scotland) (Company Voluntary Arrangements and Administration) Rules 2018

PART 2

COMPANY VOLUNTARY ARRANGEMENTS

CHAPTER 6

*Additional matters concerning and following approval of CVA*

**Production of accounts and records to Secretary of State**

**2.41.**—(1) The Secretary of State may, during the CVA, or after its full implementation or termination, require the supervisor to produce for inspection (either at the premises of the supervisor or elsewhere)—

- (a) the supervisor's accounts and records in relation to the CVA; and
- (b) copies of reports and summaries prepared in compliance with rule 2.40.

(2) The Secretary of State may require the supervisor's accounts and records to be audited and, if so, the supervisor must provide such further information and assistance as the Secretary of State requires for the purposes of audit.