



# Housing and Regeneration Act 2008

## 2008 CHAPTER 17

### PART 2

#### REGULATION OF SOCIAL HOUSING

### CHAPTER 4

#### REGISTERED PROVIDERS

#### *Accounts*

#### **139 Charity: extraordinary audit**

- (1) This section applies where, in accordance with section 136(3), a charity appoints a reporting accountant to prepare a report in respect of any accounts.
- (2) The regulator may require the charity to—
  - (a) cause a qualified person to audit the accounts and prepare a report on them in accordance with section 137, and
  - (b) send a copy of the report to the regulator by a specified date.
- (3) A requirement under subsection (2) may be imposed only during the period of account following the period to which the accounts relate.
- (4) In this section—
  - “period of account” has the meaning given by section 135(5), and
  - “qualified person” has the meaning given by section 136(7).