



# Housing (Scotland) Act 2010

## 2010 asp 17

### PART 6

#### REGISTERED SOCIAL LANDLORDS: ACCOUNTS AND AUDIT

#### 72 Disclosure of information

- (1) This section applies to any person appointed—
  - (a) to carry out an audit of a registered social landlord's accounts, or
  - (b) as a reporting accountant in relation to registered social landlord.

“reporting accountant” means a person appointed to prepare a report which, by virtue of any enactment, has to be prepared in respect of accounts which are not subject to audit.
- (2) A person to whom this section applies must disclose information to the Regulator (and may express an opinion on it) where the person has reasonable cause to believe that the information is likely to be of material significance in relation to the performance of the Regulator's general functions under section 3(1)(b).
- (3) A person to whom this section applies may disclose information to the Regulator (and express an opinion on it) where the person has reasonable cause to believe that—
  - (a) there is no requirement to report the information under subsection (2), but
  - (b) the information is likely to be relevant to the performance of any of the Regulator's functions.
- (4) A duty or power which arises under subsection (2) or (3) is not affected if the person in relation to whom it arises subsequently stops acting in the capacity mentioned in subsection (1).
- (5) No duty of confidentiality or other restriction on disclosure howsoever imposed prevents a person from disclosing information to the Regulator under this section.