

SCHEDULE

Transitional and saving provisions: Parts 1 and 2

Regulation; general

Requirements as to accounts and audit etc

33.—(1) The accounts and audit provisions continue to apply on and after the commencement date in relation to the accounts of an English registered social landlord where the period of account began before that date (whether or not the period ended before that date).

(2) In their application by virtue of sub-paragraph (1), the accounts and audit provisions have effect—

- (a) without any amendments or repeals of them brought into force by this Order,
- (b) as if the 2008 Order were not revoked, and
- (c) as if references to registered social landlords—
 - (i) in relation to times, circumstances or purposes before the commencement date, related only to English registered social landlords, and
 - (ii) in relation to times, circumstances or purposes on and after the commencement date, were references to private registered providers of social housing.

(3) In sub-paragraphs (1) and (2) “the accounts and audit provisions” means Part 3 (other than paragraph 19A) of Schedule 1 to the 1996 Act and any other enactment, instrument or other document so far as it has effect under or otherwise in connection with that Part.

(4) Section 143 of the 2008 Act applies to a person who has been an auditor or reporting accountant of an English registered social landlord as it applies to a person who is or has been an auditor or reporting accountant of a private registered provider of social housing.