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STATUTORY INSTRUMENTS

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**2016 No. 1024**

**The Insolvency (England and Wales) Rules 2016**

**PART 2**

**COMPANY VOLUNTARY ARRANGEMENTS (CVA)**

**CHAPTER 6**

**Additional matters concerning and following approval of CVA**

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

**2.42.**—(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 2.41.

(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.