



Housing (Scotland) Act 2010

2010 asp 17

PART 4

INQUIRIES AND INFORMATION

Inquiries

45 Exceptional audit

- (1) The Regulator may, as part of inquiries about a registered social landlord's financial or other affairs, arrange for a qualified auditor (appointed by the Regulator) to—
 - (a) audit the registered social landlord's accounts and balance sheet, and
 - (b) report to the Regulator about matters specified by the Regulator.“qualified auditor” means a person eligible for appointment as auditor of the registered social landlord's ordinary accounts.
- (2) It is for the Regulator to pay for the expenses of the audit (including the auditor's remuneration).
- (3) An audit done under this section is additional to, and does not affect, any other audit done or to be done under any other enactment.
- (4) It is an offence for a person, without reasonable excuse, to obstruct a person from carrying out an audit under this section.
- (5) A person guilty of an offence under subsection (4) is liable on summary conviction to a fine not exceeding level 5 on the standard scale.