
STATUTORY INSTRUMENTS

2016 No. 1024

The Insolvency (England and Wales) Rules 2016

PART 8

INDIVIDUAL VOLUNTARY ARRANGEMENTS (IVA)

CHAPTER 6

Action following approval of an IVA

Production of accounts and records to the Secretary of State

8.29.—(1) The Secretary of State may during the IVA or after its full implementation or termination require the supervisor to produce for inspection (either at the supervisor's premises or elsewhere)—

- (a) the supervisor's accounts and records in relation to the IVA; and
- (b) copies of reports and summaries prepared in compliance with rule 8.28.

(2) The Secretary of State may require any accounts and records produced under this rule 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 the audit.