

Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Housing and Regeneration Act 2008 (c. 17) is up to date with all changes known to be in force on or before 28 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 12

RELATED AMENDMENTS

Housing and Regeneration Act 2008 (c. 17)

89 The Housing and Regeneration Act 2008 is amended as follows.

Commencement Information

I1 Sch. 12 para. 89 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

90 Omit section 106A (co-operation between the Regulator of Social Housing and the Audit Commission).

Commencement Information

I2 Sch. 12 para. 90 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

91 In section 128(4)(a) (duty of local authority which is registered provider of social housing to send reports under section 8 of the Audit Commission Act 1998 to the Regulator), for “any immediate report under section 8 of the Audit Commission Act 1998 (immediate and other reports in the public interest)” substitute “any report under paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014 (public interest reports)”.

Commencement Information

I3 Sch. 12 para. 91 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

92 In section 196(1) (duty of Regulator to consult listed bodies before setting standards etc) omit paragraph (d) (the Audit Commission).

Commencement Information

I4 Sch. 12 para. 92 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

93 In section 197(4) (duty of Secretary of State to consult listed bodies before giving direction to Regulator) omit paragraph (c).

Commencement Information

I5 Sch. 12 para. 93 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

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- 94 In section 201 (arrangements by Regulator for inspections by third party) omit subsection (7A) (inspections treated as carried out by regulator for purposes of Schedule 2A to the Audit Commission Act 1998).

Commencement Information

I6 Sch. 12 para. 94 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

- 95 (1) Section 210A (extraordinary report: local authorities) is amended as follows.
- (2) In subsection (1), for the words from “the Audit Commission” to the end substitute “ the regulator may require the local authority to allow its accounts, so far as they relate to the provision of social housing, to be audited by a local auditor appointed by the regulator. ”
- (3) After subsection (1) insert—
- “(1A) The regulator may not appoint a local auditor to audit the accounts of a local authority if that person—
- (a) is the person (or one of the persons) appointed under or by virtue of the Local Audit and Accountability Act 2014 to audit the authority's accounts, or
- (b) was the person (or one of the persons) who carried out the most recent completed audit of the authority's accounts under or by virtue of that Act.
- (1B) Sections 20(1), (2), (5) and (6), 22 and 23 of the Local Audit and Accountability Act 2014 (local auditors' general duties and right to documents etc) apply in relation to an audit under this section as they apply in relation to an audit of the local authority under or by virtue of that Act.
- (1C) On completion of the audit under this section, the local auditor must report to the regulator about such matters and in such form as the regulator determines.”
- (4) Omit subsections (2) and (3).
- (5) In subsection (4) for “Audit Commission's costs of preparing the report” substitute “ costs of the audit (including the local auditor's remuneration) ”.
- (6) For subsection (5) substitute—
- “(5) In this section—
- “accounts” has the meaning given by section 4 of the Local Audit and Accountability Act 2014;
- “local auditor” means a person who is eligible for appointment under or by virtue of the Local Audit and Accountability Act 2014 as an auditor of the local authority's accounts.”
- (7) In the heading, for “report” substitute “ audit ”.

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Commencement Information

I7 Sch. 12 para. 95 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

96 In section 249(1) (management transfer) after “section 210” insert “ or 210A ”.

Commencement Information

I8 Sch. 12 para. 96 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)