

## SCHEDULES

### SCHEDULE 9

Section 178

#### ACCOUNTS AND AUDIT

##### *NHS bodies*

- 1 The following are NHS bodies for the purposes of this Schedule—
- (a) any Special Health Authority performing functions only or mainly in respect of Wales,
  - (b) any Local Health Board,
  - (c) any NHS trust all or most of whose hospitals, establishments and facilities are situated in Wales,
  - (d) any trustees for such an NHS trust appointed in pursuance of paragraph 10 of Schedule 3,
  - (e) any special trustees appointed as mentioned in section 160(1) for a trust all or most of whose hospitals, establishments and facilities are situated in Wales.

##### *Accounts to be kept by NHS bodies*

- 2 (1) Each NHS body must keep proper accounts and proper records in relation to the accounts.
- (2) If the Welsh Ministers so direct with the approval of the Treasury, the accounts of any such body of a description specified in the direction must be kept in such form as is so specified.
- (3) This paragraph is subject to paragraph 6(2).

##### *Preparation of annual accounts*

- 3 (1) Each NHS body must prepare in respect of each financial year annual accounts in such form as the Welsh Ministers may direct with the approval of the Treasury.
- (2) This paragraph is subject to paragraph 6(3).

##### *Transmission of annual accounts*

- 4 Section 61(1) of the Public Audit (Wales) Act 2004 (c. 23) (audit of Welsh NHS bodies) makes provision for the annual accounts of Welsh NHS bodies to be submitted to the Auditor General for Wales in order for them to be examined by him.

##### *Summarised accounts of NHS bodies*

- 5 (1) This paragraph applies in relation to NHS bodies that are not Special Health Authorities.

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*Status: This is the original version (as it was originally enacted).*

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- (2) The Welsh Ministers must prepare summarised accounts relating to such bodies in respect of each financial year.
- (3) Sub-paragraph (2) is subject to paragraphs 6(3) and 7(2).
- (4) The summarised accounts must be prepared in such form as the Treasury may direct.
- (5) The Welsh Ministers must transmit the summarised accounts to the Auditor General for Wales not later than the end of the month of November following the financial year to which they relate.
- (6) The Auditor General for Wales must —
  - (a) examine and certify the summarised accounts, and
  - (b) send copies of them and his report on them to the Welsh Ministers.
- (7) This paragraph has effect subject to any provision made under section 14(1) of the Government Resources and Accounts Act 2000 (c. 20) (power to disapply this paragraph in relation to specified bodies and years).

*Exceptions for accounts of charitable trusts*

- 6 (1) For the purposes of this paragraph a “relevant charitable trust”, in relation to an NHS body, means a charitable trust whose trustee or trustees is or are that body.
- (2) Nothing in paragraph 2, so far as it applies to an NHS body of any description, has effect in relation to accounts relating to a relevant charitable trust.
- (3) Nothing in paragraph 3 or 5, so far as it applies to an NHS body of any description, requires any annual or summarised accounts prepared by or in relation to the body to include matters relating to a relevant charitable trust.

*Exceptions for accounts of non-charitable trusts*

- 7 (1) For the purposes of this paragraph a “relevant non-charitable trust”, in relation to an NHS body, means a trust which is not a charitable trust and whose trustee or trustees is or are that body.
- (2) Nothing in paragraph 5, so far as it applies to an NHS body of any description, requires any summarised accounts prepared in relation to the body to include matters relating to a relevant non-charitable trust.