

SCHEDULES

SCHEDULE 7

AMENDMENTS RELATING TO AUDIT OF ACCOUNTS OF SCOTTISH HEALTH SERVICE BODIES

The National Health Service (Scotland) Act 1978

- 14 (1) Section 86 of the National Health Service (Scotland) Act 1978 (keeping and audit of accounts of certain Scottish health bodies) shall be amended as follows.
- (2) In subsections (1) and (1A), for the words “by auditors appointed by the Secretary of State” there shall be substituted “in accordance with Part VII of the Local Government (Scotland) Act 1973 by auditors appointed by the Accounts Commission for Scotland”.
- (3) After subsection (1B) there shall be inserted the following subsection—
- “(1C) In such circumstances and to such extent as regulations made by the Secretary of State so provide, the requirement in subsection (1A)(a) to have accounts audited shall not apply to the accounts for any year of a recognised fund-holding practice if those accounts are submitted to a Health Board and summarised in the Board’s accounts.”
- (4) Subsection (2) shall cease to have effect.