



Audit Commission Act 1998 (repealed)

1998 CHAPTER 18

PART II

ACCOUNTS AND AUDIT OF PUBLIC BODIES

Audit of accounts

7 Fees for audit.

- (1) The Commission shall prescribe a scale or scales of fees in respect of the audit of accounts which are required to be audited in accordance with this Act.
- (2) Before prescribing any scale of fees under subsection (1) the Commission shall consult—
 - (a) if the scale relates to the audit of accounts of a health service body, [^{F1}[^{F2}such] organisations] connected with the health service as appear to the Commission to be concerned;
 - (b) if the scale relates to the audit of accounts of any other body, such associations of local authorities as appear to the Commission to be concerned; and
 - (c) in any case, [^{F3}the Care Quality Commission and] such bodies of accountants as appear to the Commission to be appropriate.
- (3) A body subject to audit shall, subject to subsection (4), pay to the Commission the fee applicable to the audit in accordance with the appropriate scale.
- (4) If it appears to the Commission that the work involved in a particular audit was substantially more or less than that envisaged by the appropriate scale, the Commission may charge a fee which is larger or smaller than that referred to in subsection (3).
- (5) For the purpose of determining the fee payable for an audit, a body whose accounts are being audited or (if it is a parish meeting) its chairman shall—
 - (a) complete a statement containing such information as the Commission may require and submit it to the auditor, and

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Changes to legislation: There are currently no known outstanding effects for the Audit Commission Act 1998 (repealed), Section 7. (See end of Document for details)

- (b) provide the Commission with such further information as it may at any time require.
- (6) The auditor shall send the statement mentioned in subsection (5)(a) to the Commission on the conclusion of the audit with a certificate that the statement is correct to the best of his knowledge and belief.
- (7) The fee payable for an audit shall be the same whether the auditor who carries it out is an officer of the Commission or not.
- (8) If the Secretary of State considers it necessary or desirable to do so, he may by regulations prescribe a scale or scales of fees to have effect, for such period as is specified in the regulations, in place of any scale or scales prescribed by the Commission; and, if he does so, references in subsections (3) and (4) to the appropriate scale are to be read as respects that period as references to the appropriate scale prescribed by the Secretary of State.
- (9) Before making any regulations under subsection (8) the Secretary of State shall consult—
- (a) the Commission,
 - [^{F4}(aa) the Care Quality Commission,]
 - (b) such associations of local authorities as appear to him to be concerned, and
 - (c) such bodies of accountants as appear to him to be appropriate.

Textual Amendments

- F1** Words in s. 7(2)(a) substituted (1.4.2004) by [Health and Social Care \(Community Health and Standards\) Act 2003 \(c. 43\)](#), s. 199(1)(4), [Sch. 9 para. 12\(4\)\(a\)](#); S.I. 2004/759, art. 9
- F2** Word in s. 7(2)(a) substituted (1.4.2009) by [Health and Social Care Act 2008 \(c. 14\)](#), s. 170(3)(4), [Sch. 5 para. 65\(2\)\(a\)](#); S.I. 2009/462, art. 2(1), Sch. 1 para. 35(x)
- F3** Words in s. 7(2)(c) inserted (1.4.2009) by [Health and Social Care Act 2008 \(c. 14\)](#), s. 170(3)(4), [Sch. 5 para. 65\(2\)\(b\)](#); S.I. 2009/462, art. 2(1), Sch. 1 para. 35(x)
- F4** S. 7(9)(aa) substituted (1.4.2009) by [Health and Social Care Act 2008 \(c. 14\)](#), s. 170(3)(4), [Sch. 5 para. 65\(3\)](#); S.I. 2009/462, art. 2(1), Sch. 1 para. 35(x)

Modifications etc. (not altering text)

- C1** S. 7(3)-(8) extended (27.9.1999 subject to art. 3(2)(b) of S.I. 1999/2169 and otherwise 1.10.1999) by 1999 c. 27, [s. 8\(5\)](#); S.I. 1999/2169, art. 3(2), [Sch. 2](#); S.I. 1999/2815, [art. 2](#)
- C2** S. 7(8) restricted (27.9.1999 subject to art. 3(2)(b) of S.I. 1999/2169 and otherwise 1.10.1999) by 1999 c. 27, [s. 8\(5\)](#); S.I. 1999/2169, art. 3(2), [Sch. 2](#); S.I. 1999/2815, [art. 2](#)

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Changes to legislation:

There are currently no known outstanding effects for the Audit Commission Act 1998 (repealed), Section 7.