

Status: Point in time view as at 01/04/2008.

Changes to legislation: National Health Service Act 2006, Cross Heading: Right to documents and information is up to date with all changes known to be in force on or before 11 July 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)

SCHEDULES

SCHEDULE 10

AUDIT OF ACCOUNTS OF NHS FOUNDATION TRUSTS

Right to documents and information

- 2 (1) An auditor of an NHS foundation trust has a right of access at all reasonable times to every document relating to the trust which appears to him necessary for the purposes of his functions under this Chapter.
- (2) The auditor may—
- (a) require a person holding or accountable for any such document to give him such information and explanation as he considers necessary for the purposes of his functions under this Chapter,
 - (b) if he considers it necessary, require the person to attend before him in person to give the information or explanation or to produce the document.
- (3) The auditor may also—
- (a) require any director or officer of the trust to give him such information or explanation as he considers necessary for the purposes of his functions under this Chapter,
 - (b) if he considers it necessary, require the director or officer to attend before him in person to give the information or explanation.
- (4) The trust must provide the auditor with every facility and all information which he may reasonably require for the purposes of his functions under this Chapter; but this sub-paragraph does not affect the generality of sub-paragraphs (1) to (3).
- (5) A person who without reasonable excuse fails to comply with any requirement of an auditor of an NHS foundation trust under any of sub-paragraphs (1) to (3) is guilty of an offence.
- (6) A person guilty of an offence under sub-paragraph (5) is liable on summary conviction—
- (a) to a fine not exceeding level 3 on the standard scale, and
 - (b) to an additional fine not exceeding £20 for each day on which the offence continues after conviction for the offence.
- (7) Any expenses incurred by an auditor of an NHS foundation trust in connection with proceedings for an offence under sub-paragraph (5) alleged to have been committed in relation to the audit of the accounts of the trust, so far as not recovered from any other source, are recoverable from the trust.

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