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**Changes to legislation:** National Health Service and Community Care Act 1990, Cross Heading: The National Health Service (Scotland) Act 1978 is up to date with all changes known to be in force on or before 17 January 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

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## 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 <sup>M1</sup>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.

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#### **Marginal Citations**

**M1** 1978 c. 29.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 4A(1)(c) and word added by [S.I. 2006/1056 Sch. para. 5\(a\)\(ii\)](#) (This amendment comes into force on the day on which 2005 asp 13, s. 20 comes into force, see art. 1(2)(b))