
STATUTORY INSTRUMENTS

2008 No. 817

GOVERNMENT RESOURCES AND ACCOUNTS

**The Government Resources and Accounts Act
2000 (Audit of Public Bodies) Order 2008**

Made - - - - 25th March 2008

Coming into force in accordance with article 1.

The Treasury, having consulted the Comptroller and Auditor General, in exercise of the powers conferred by section 25(6) and (7) of the Government Resources and Accounts Act 2000⁽¹⁾, makes the following Order.

In accordance with section 25(7)(a) of that Act it appears to the Treasury that each of the bodies specified in the Schedule exercises functions of a public nature or is entirely or substantially funded from public money.

A draft of this Order has been laid before and approved by a resolution of each House of Parliament in accordance with section 25(10)(c) of that Act:

Citation and commencement

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008 and comes into force on the day after the day on which it is made.

Audit of bodies by the Comptroller and Auditor General

2. The accounts of the bodies listed in the Schedule to this Order that relate to financial years ending on or after 31st March 2008 shall be audited by the Comptroller and Auditor General.

Independent Living Fund (2006)

3.—(1) The trustees of the Independent Living Fund (2006)⁽²⁾ shall send a copy of the accounts of the Fund for each financial year ending on or after 31st March 2008 to the Comptroller and Auditor General as soon as is reasonably practicable.

(2) The Comptroller and Auditor General shall—

(1) [2000 c.20](#)

(2) The Independent Living Fund (2006) was established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part. Section 1(1) of the Disability Grants Act 1993 ([c.14](#)), which was extended by section 61 of the Welfare Reform Act 2007 ([c.5](#)), permits the Secretary of State to make grants to the Fund.

- (a) examine, certify and report on accounts received under this article; and
- (b) send a copy of the accounts and the report to the Secretary of State who shall lay them before Parliament.

NHS Direct National Health Service Trust

4.—(1) Section 53 of the Audit Commission Act 1998⁽³⁾ (interpretation) is amended as follows.

(2) In subsection (1), in the definition of “health service body”, after “Special Health Authority” insert “or NHS Direct National Health Service Trust⁽⁴⁾”.

5.—(1) Schedule 4 to the National Health Service Act 2006⁽⁵⁾ (NHS Trusts established under section 25) is amended as follows.

(2) In paragraph 12, after sub-paragraph (2) insert—

“(2A) In the case of NHS Direct National Health Service Trust the reference to a report under section 8 of the Audit Commission Act 1998 has effect as a reference to a report under paragraph 6(2) of Schedule 15 to this Act.”

6.—(1) Schedule 15 to the National Health Service Act 2006 (accounts and audit) is amended as follows.

(2) In paragraph 1 after sub-paragraph (2) insert—

“(3) References in this Schedule to “NHS Direct” are to NHS Direct National Health Service Trust.”

(3) In paragraph 4(1) the words from “a Special Health Authority” to the end become paragraph (a) and after that paragraph insert—

“, or

(b) NHS Direct (as to which, see paragraph 6).”

(4) In paragraph 5(1)—

(a) for “not” substitute “neither”, and

(b) after “Authority” insert “nor NHS Direct”.

(5) In paragraph 5(3) for “Special Health Authority that is an NHS body” substitute “NHS body that is a Special Health Authority or NHS Direct”.

(6) In paragraph 6(1) for “a Special Health Authority that is an NHS body” substitute “an NHS body that is a Special Health Authority or NHS Direct”.

(7) In paragraph 6(3) for “Special Health Authority” substitute “body”.

The Royal Ulster Constabulary GC Foundation

7.—(1) Regulation 11 of the Royal Ulster Constabulary GC Foundation Regulations 2002⁽⁶⁾ (accounts relating to the Foundation) is amended as follows.

(2) In paragraph (c), for the first occurrence of “Secretary of State” substitute “Comptroller and Auditor General”.

(3) After Regulation 11 insert—

(3) 1998 c.18. The definition of “health service body” in Section 53 was amended by the Health Act 1999 (c.8), section 65(2) and Schedule 5; the Health Act 2006 (c. 28), section 80(1) and Schedule 8, paragraphs 39 and 41; and the National Health Service (Consequential Provisions) Act 2006 (c. 43), section 2 and Schedule 1, paragraphs 281 and 296.

(4) The Trust was established by the NHS Direct National Health Service Trust (Establishment) Order 2007 (S.I. 2007/478).

(5) 2006 c. 41

(6) S.R. (NI) 2002 No 260, made under section 70 of the Police (Northern Ireland) Act 2000 (c.32).

“**11A.** The Comptroller and Auditor General shall—

- (a) examine, certify and report on a statement received under Regulation 11; and
- (b) send a copy of the statement with the report to the Secretary of State who shall lay them before Parliament.”

Ombudsman for the Board of the Pension Protection Fund

8. After section 212 of the Pensions Act 2004(7) (annual reports to the Secretary of State) insert—

“Accounts and audit

212A.—(1) As soon as is reasonably practicable, the PPF Ombudsman shall send to the Comptroller and Auditor General a statement of the PPF Ombudsman’s accounts in respect of a financial year.

(2) The Comptroller and Auditor General shall—

- (a) examine, certify and report on a statement received under this section; and
- (b) send a copy of the statement and the report to the Secretary of State who shall lay them before Parliament.

(3) In this section “financial year” means a period of 12 months ending with 31st March.”

Pensions Ombudsman

9. In section 145 of the Pension Schemes Act 1993(8) (the Pensions Ombudsman) after subsection (7) insert—

“(8) As soon as is reasonably practicable, the Pensions Ombudsman shall send to the Comptroller and Auditor General a statement of the Pensions Ombudsman’s accounts in respect of a financial year.

(9) The Comptroller and Auditor General shall—

- (a) examine, certify and report on a statement received under this section; and
- (b) send a copy of the statement and the report to the Secretary of State who shall lay them before Parliament.

(10) In this section “financial year” means a period of 12 months ending with 31st March.”

Transition

10. The amendments made by this Order apply only in relation to financial years ending on or after 31st March 2008.

(7) [2004 c.35](#)

(8) [1993 c.48](#). Section 145 was amended by the Pensions Act [1995 \(c.28\)](#), section 156; section 173 and Schedule 6, paragraph 7; and section 177 and Schedule 7, Part IV; and by the Pensions Act [2004 \(c. 35\)](#), sections 319(1) and Schedule 12, paragraphs 9 and 23; section 274(1) and (2).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

25th March 2008

Frank Roy
Alan Campbell
Two of the Lords Commissioners of Her
Majesty's Treasury

SCHEDULE

Article 2

Independent Living Fund (2006)
NHS Direct National Health Service Trust
Royal Ulster Constabulary GC Foundation
Ombudsman for the Board of the Pension Protection Fund
Pensions Ombudsman

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for the Comptroller and Auditor General to audit the accounts or financial statements of the bodies listed in the Schedule. The Order applies to accounts or statements prepared for financial years which end on or after 31st March 2008.

In the case of NHS Direct National Health Service Trust, without this Order, the Audit Commission for England and Wales would appoint the auditor of this body under paragraph 4 of Schedule 15 to the National Health Service Act 2006 (2006 c.41) and section 2 of and Schedule 2 to the Audit Commission Act 1998 (1998 c.18).

The Trust was established by the NHS Direct National Health Service Trust (Establishment) Order 2007 (S.I. 2007/478) as the successor to the NHS Direct Special Health Authority, a body audited by the Comptroller and Auditor General.

The rights, liabilities, and property of NHS Direct Special Health Authority and the staff of that Authority were transferred to the Trust on 1 April 2007 by the NHS Direct Special Health Authority Abolition Order 2007 (S.I. 2007/504).