National Health Service (Scotland) Act 1978

1978 CHAPTER 29

PART V

PROPERTY AND FINANCE

Finance and accounts

86 Accounts of Health Boards and the Agency

(1) Every Health Board and the Agency shall keep, in such form as the Secretary of State may, with the approval of the Treasury, direct, accounts of all moneys received or paid out by them, and those accounts shall be audited by auditors appointed by the Secretary of State; and the Comptroller and Auditor General may examine all such accounts and any records relating thereto and any report of the auditor thereof.

(2) Regulations may make provision generally with respect to the audit of accounts under subsection (1) and, in particular, for conferring on the auditor of any of those accounts such rights of access to, and production of, books, accounts, vouchers or other documents as may be specified in the regulations, and such right in such conditions as may be so specified to require from any member or officer, or former member or officer, of a Health Board or the Agency such information relating to the affairs of the Board or the Agency as the Secretary of State may think necessary for the proper performance of the duty of the auditor.

(3) Every Health Board and the Agency shall prepare and transmit to the Secretary of State in respect of each financial year accounts in such form as the Secretary of State may, with the approval of the Treasury, direct.

(4) The Secretary of State shall prepare in respect of each financial year, in such form as the Treasury may direct, summarised accounts of the Health Boards and the Agency, and shall transmit them on or before 30th November in each year to the Comptroller

and Auditor General, who shall examine and certify them and lay a copy of them, together with his report thereon, before each House of Parliament.