



Audit Commission Act 1998

1998 CHAPTER 18

PART II

ACCOUNTS AND AUDIT OF PUBLIC BODIES

Miscellaneous

26 Audit of accounts of officers

- (1) Where an officer of a body subject to audit receives money or other property—
 - (a) on behalf of that body, or
 - (b) for which he ought to account to that body,the accounts of the officer shall be audited by the auditor of the accounts of that body, and the provisions mentioned in subsection (2) apply with the necessary modifications to the accounts and audit.
- (2) Those provisions are—
 - (a) in the case of an officer of a health service body, sections 2(1), 5 to 10 and 25;
 - (b) in any other case, sections 2(1), 5 to 10, 13 to 18, 25 and 27.