



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 3

#### WELSH NHS BODIES

#### 60 Meaning of “Welsh NHS body”

In this Part “Welsh NHS body” means—

- (a) a Local Health Board,
- (b) a Special Health Authority performing functions only or mainly in respect of Wales,
- (c) a National Health Service trust all or most of whose hospitals, establishments and facilities are situated in Wales or any trustees appointed in pursuance of section 11 of the National Health Service and Community Care Act 1990 (c. 19) for such a trust, or
- (d) a body of trustees appointed in pursuance of section 29(1) of the National Health Service Reorganisation Act 1973 (c. 32) and section 95(1) of the National Health Service Act 1977 (c. 49) for a trust all or most of whose hospitals, establishments and facilities are situated in Wales.

#### 61 Audit of Welsh NHS bodies

- (1) The accounts prepared by a Welsh NHS body under section 98(2) of the National Health Service Act 1977 (accounts of NHS bodies) for a financial year must be submitted by that body to the Auditor General for Wales no later than five months after the end of that year.
- (2) The Auditor General for Wales must—
  - (a) examine and certify any accounts submitted to him under this section, and
  - (b) no later than four months after the accounts are submitted to him, lay before the Assembly a copy of them as certified by him together with his report on them.

- (3) In examining any accounts submitted to him under this section, the Auditor General for Wales must, in particular, satisfy himself—
- (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
  - (b) that the body to which the accounts relate has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

## **62 Co-operation with Assembly, Audit Commission or CHAI**

The Auditor General for Wales must co-operate with—

- (a) the Assembly,
- (b) the Audit Commission, or
- (c) the Commission for Healthcare Audit and Inspection,

where it seems to him appropriate to do so for the efficient and effective discharge of his functions in relation to Welsh NHS bodies.

## **63 Audit of accounts of officers of Welsh NHS bodies**

- (1) This section applies where an officer of a Welsh NHS body receives money or other property—
- (a) on behalf of that body, or
  - (b) for which he ought to account to that body.
- (2) The officer must keep accounts.
- (3) The accounts of the officer must—
- (a) be made up each year to 31 March, and
  - (b) be audited by the Auditor General for Wales,
- and section 61 applies with the necessary modifications in relation to the accounts and audit.

## **64 Provision of information by CHAI**

- (1) The Commission for Healthcare Audit and Inspection must, on request, provide the Auditor General for Wales with any information he may reasonably require for the purpose of making comparisons, in the discharge of his functions under sections 145 and 145A of the Government of Wales Act 1998 (c. 38) in relation to a Welsh NHS body, between the Welsh NHS body and English NHS bodies and cross-border SHAs.
- (2) Subsection (1) does not require information to be provided in circumstances where (but for that subsection) the disclosure of the information would contravene section 136 of the Health and Social Care (Community Health and Standards) Act 2003 (c. 43) (restriction on disclosure of personal information by CHAI).
- (3) In this section “English NHS body” and “cross-border SHA” have the meaning given by section 148 of that Act.