

SCHEDULES

SCHEDULE 10

AUDIT OF ACCOUNTS OF NHS FOUNDATION TRUSTS

Reports

- 3 In auditing the accounts of an NHS foundation trust, the auditor must consider—
- (a) whether, in the public interest, he should make a report on any matter coming to his notice in the course of the audit, in order for it to be considered by the trust or brought to the attention of the public, and
 - (b) whether the public interest requires any such matter to be made the subject of an immediate report rather than of a report to be made at the conclusion of the audit.