

## SCHEDULES

### SCHEDULE 10

#### AUDIT OF ACCOUNTS OF NHS FOUNDATION TRUSTS

##### *Audit of accounts of directors or officers*

- 7 (1) Where a director or officer of an NHS foundation trust receives money or other property—
- (a) on behalf of the trust, or
  - (b) for which he ought to account to the trust,
- the accounts of the director or officer must be audited by the auditor of the accounts of the trust.
- (2) The accounts of the director or officer must be made up to 31st March.
- (3) Paragraph 25(5) of Schedule 7 and paragraphs 1 to 5 of this Schedule apply with the necessary modifications to the audit under this paragraph.