
Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Failure to appoint local auditor is up to date with all changes known to be in force on or before 27 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 13

NHS TRUSTS AND TRUSTEES FOR NHS TRUSTS: TRANSITORY AND SAVING PROVISION

Failure to appoint local auditor

- 8 (1) Section 12 does not apply in relation to an NHS trust mentioned in paragraph 3(1)(a), or the trustees for such a trust as mentioned in paragraph 3(1)(b).
- (2) Paragraph 9 applies in relation to such a body.

Commencement Information

II Sch. 13 para. 8 in force at 1.4.2015 by S.I. 2015/841, art. 3(y)

- 9 (1) If an NHS trust fails, or the trustees for an NHS trust fail, to appoint an auditor in accordance with Part 3, the trust or (as the case may be) the trustees must immediately inform the National Health Service Trust Development Authority (“the Authority”) of that fact.
- (2) If it appears to the Authority that an NHS trust has, or the trustees for an NHS trust have, failed to appoint an auditor in accordance with Part 3, the Authority must inform the Secretary of State of that fact by the end of 25 March in the financial year preceding the financial year to which the accounts to be audited relate.
- (3) If the Secretary of State has been informed by the Authority under sub-paragraph (2), the Secretary of State may—
- (a) take either of the steps in sub-paragraph (4), or
 - (b) direct the Authority to take whichever of the steps in sub-paragraph (4) the Authority considers appropriate.
- (4) Those steps are—
- (a) to direct the trust or trustees to appoint an auditor named in the direction given under this paragraph, or
 - (b) to appoint an auditor on behalf of the trust or trustees.
- (5) An appointment under sub-paragraph (4)(b) takes effect—
- (a) as if it had been made by the trust or trustees, and
 - (b) on such terms as the Secretary of State or (as the case may be) the Authority may direct.
- (6) The Secretary of State or the Authority must—
- (a) inform the trust or trustees of the intention to give a direction or appoint an auditor under sub-paragraph (4) not less than 28 days before the direction is given or the appointment made, and

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- (b) consider any representations made by the trust or trustees regarding the proposed direction or appointment.
- (7) But the Secretary of State or the Authority may give a direction or make an appointment under sub-paragraph (4) without having complied with sub-paragraph (6) if the Secretary of State or the Authority thinks it is likely that an auditor would have to exercise a function under this Act in relation to the trust or trustees within the period of 60 days beginning with the day on which the direction is given or the appointment is made.
- (8) The National Health Service Trust Development Authority is the Special Health Authority established under the National Health Service Trust Development Authority (Establishment and Constitution) Order 2012 (SI 2012/901)).

Commencement Information

I2 Sch. 13 para. 9 in force at 1.4.2015 by S.I. 2015/841, art. 3(y)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)