

---

**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: General duties of auditors is up to date with all changes known to be in force on or before 28 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

##### *General duties of auditors*

- 10 Section 21(3) (general duties of auditors of accounts of special trustees for a hospital) is to be read as if—
- (a) for “accounts of special trustees for a hospital” there were substituted “accounts of a health service body other than a clinical commissioning group”, and
  - (b) in paragraph (c)—
    - (i) for “the special trustees have” there were substituted “ the body has ”, and
    - (ii) for “their” there were substituted “ its ”.

---

#### **Commencement Information**

- II** Sch. 13 para. 10 in force at 1.4.2015 by S.I. 2015/841, art. 3(y)

**Changes to legislation:**

Local Audit and Accountability Act 2014, Cross Heading: General duties of auditors is up to date with all changes known to be in force on or before 28 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.

[View outstanding changes](#)

**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](#)