

SCHEDULE 2

Article 2(2)

CONSEQUENTIAL AMENDMENTS

*National Health Service Act 1977*

1.—(1) Section 98 of the National Health Service Act 1977(1) (accounts and audit of health bodies) is amended as follows.

(2) After subsection (1)(2) insert—

“(1A) The second sentence of subsection (1) does not apply in relation to accounts of—

- (a) a Special Health Authority established as at 1st April 2003, or
- (b) the Dental Practice Board,

in respect of a financial year ending on or after 31st March 2004.

(1B) A body within subsection (1A)(a) or (b) shall send a copy of its accounts in respect of a financial year ending on or after 31st March 2004 to the Comptroller and Auditor General as soon as reasonably practicable following the end of the period to which the accounts relate.

(1C) The Comptroller and Auditor General shall examine, certify and report on any accounts sent to him under subsection (1B) and the body that prepared the accounts shall lay before both Houses of Parliament a copy of those accounts together with the Comptroller and Auditor General’s report on them.”.

(3) In subsection (2)(3), for “Every such body” substitute “Each body mentioned in the first sentence of subsection (1)”.

(4) After subsection (4) insert—

“(4A) But subsection (4) does not apply in relation to the accounts of the Dental Practice Board in respect of a financial year ending on or after 31st March 2004.”.

*Audit Commission Act 1998*

2. After paragraph 1 of Schedule 2 to the Audit Commission Act 1998(4) (accounts subject to audit), insert—

“1A. But section 2 does not apply to accounts of—

- (a) a Special Health Authority established as at 1st April 2003, or
- (b) the Dental Practice Board,

in respect of a financial year ending on or after 31st March 2004.”.

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(1) 1977 c. 49.

(2) Subsection (1) was amended by section 12 of the Health and Medicines Act 1988 (c. 49), sections 11(7) and 20(2)(a) of the National Health Service and Community Care Act 1990 (c. 19), section 2(1), Schedule 1, paragraph 50(a) of the Health Authorities Act 1995 (c. 17), section 65, Schedule 4, paragraphs 4, 33(1), (2)(a) and (b) of the Health Act 1999 (c. 8), and section 1(3), Schedule 1, Part 1, paragraphs 1, 29(a) and section 6(2), Schedule 5, paragraphs 4 and 21 of the National Health Service Reform and Health Care Professions Act 2002 (c. 17).

(3) Subsection (2) was amended by section 24, Schedule 8, Part 1 of the Health and Social Security Act 1984 (c. 48).

(4) 1998 c. 18.