

**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: National Health Service Act 2006 (c. 41) is up to date with all changes known to be in force on or before 01 April 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 12

#### RELATED AMENDMENTS

##### *National Health Service Act 2006 (c. 41)*

70 The National Health Service Act 2006 is amended as follows.

#### Commencement Information

**I1** Sch. 12 para. 70 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

71 In Schedule 1A (clinical commissioning groups), in paragraph 17(5), for the words from “Audit Commission Act 1998” to the end substitute “ Local Audit and Accountability Act 2014 ”.

#### Commencement Information

**I2** Sch. 12 para. 71 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

72 Schedule 7 (constitution of public benefit corporations: auditors) is amended as follows.

#### Commencement Information

**I3** Sch. 12 para. 72 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

73 (1) Paragraph 23 is amended as follows.

(2) In sub-paragraph (3)—

- (a) after “may be” insert “ an individual or a firm ”, and
- (b) omit paragraphs (a) to (c).

(3) In sub-paragraph (4)—

- (a) after paragraph (a) insert—
  - “(aa) eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014), or”,
- (b) omit paragraph (b), and
- (c) in paragraph (c) for “any other” substitute “ a ”.

(4) Omit sub-paragraph (5).

(5) In sub-paragraph (7)—

- (a) omit the definition of “the Audit Commission” (and the “and” which follows it), and

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- (b) in the definition of “firm” for “the Audit Commission Act 1998 (see section 51(3) of that Act)” substitute “ section 1261(1) of the Companies Act 2006 ”.

#### Commencement Information

**I4** Sch. 12 para. 73 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#) (with [Sch. para. 2](#)) (as amended (27.6.2016) by [S.I. 2016/675](#), art. 2)

74 (1) Paragraph 24 is amended as follows.

(2) After sub-paragraph (4) insert—

“(4A) The auditor must, in carrying out functions in relation to the accounts—

- (a) comply with the code of audit practice applicable to the accounts that is for the time being in force (see Schedule 6 to the Local Audit and Accountability Act 2014), and
- (b) have regard to guidance issued by the Comptroller and Auditor General under paragraph 9 of that Schedule (as it has effect by virtue of paragraph 10(6) of that Schedule).

(4B) The auditor of the accounts must comply with any directions given by the Secretary of State as to arrangements to monitor the standard of the work of auditors in the performance of audits under this paragraph (including arrangements to inspect that work).

(4C) The arrangements mentioned in sub-paragraph (4B) may include arrangements made by the regulator or by any other person the Secretary of State considers appropriate.”

(3) Omit sub-paragraph (5).

#### Commencement Information

**I5** Sch. 12 para. 74 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

75 In Schedule 15 (accounts and audit of certain NHS bodies), in paragraph 4—

- (a) in sub-paragraph (2) for the words from “Audit Commission Act 1998” to the end substitute “ Local Audit and Accountability Act 2014 ”, and
- (b) omit sub-paragraph (4).

#### Commencement Information

**I6** Sch. 12 para. 75 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

76 (1) Until the repeal of Chapter 3 of Part 2 of the National Health Service Act 2006 by section 179 of the Health and Social Care Act 2012 is fully in force, Schedule 4 to the National Health Service Act 2006 (NHS trusts) has effect with the following modifications.

(2) In paragraph 12 (reports and other information)—

- (a) in sub-paragraph (2)(b) for “section 8 of the Audit Commission Act 1998 (c. 18) or paragraph 19 of Schedule 8 to the Government of Wales Act

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- 2006 (c. 32)” substitute “ paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014 ”, and
- (b) in sub-paragraph (2A) for “section 8 of the Audit Commission Act 1998” substitute “ paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014 ”.

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**Commencement Information**

**I7** Sch. 12 para. 76 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

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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](#)