



Public Audit (Wales) Act 2004

2004 CHAPTER 23

PART 3

WELSH NHS BODIES

60 Meaning of “Welsh NHS body”

In this Part “Welsh NHS body” means—

- (a) a Local Health Board,
- (b) a Special Health Authority performing functions only or mainly in respect of Wales,
- (c) a National Health Service trust all or most of whose hospitals, establishments and facilities are situated in Wales or any trustees appointed in pursuance of [^{F1}paragraph 10 of Schedule 3 to the National Health Service (Wales) Act 2006] for such a trust, or
- (d) a body of trustees appointed in pursuance of section 29(1) of the National Health Service Reorganisation Act 1973 (c. 32) and section 95(1) of the National Health Service Act 1977 (c. 49) [^{F2}and section 160(1) of the National Health Service (Wales) Act 2006] for a trust all or most of whose hospitals, establishments and facilities are situated in Wales.

Textual Amendments

- F1** Words in s. 60(c) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), ss. 2, 8(2), [Sch. 1 para. 261\(a\)](#) (with [Sch. 3 Pt. 1](#))
- F2** Words in s. 60(d) inserted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), ss. 2, 8(2), [Sch. 1 para. 261\(b\)](#) (with [Sch. 3 Pt. 1](#))

61 Audit of Welsh NHS bodies

- (1) The accounts prepared by a Welsh NHS body under [^{F3}paragraph 4(2) of Schedule 12B to the National Health Service Act 1977 (preparation of annual accounts of Welsh NHS

Changes to legislation: There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Part 3. (See end of Document for details)

bodies)] for a financial year must be submitted by that body to the Auditor General for Wales no later than five months after the end of that year.

(2) The Auditor General for Wales must—

- (a) examine and certify any accounts submitted to him under this section, and
- (b) no later than four months after the accounts are submitted to him, lay before [^{F4}the National Assembly for Wales] a copy of them as certified by him together with his report on them.

(3) In examining any accounts submitted to him under this section, the Auditor General for Wales must, in particular, satisfy himself—

- (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
- (b) that the body to which the accounts relate has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Textual Amendments

- F3** Words in s. 61(1) substituted (1.2.2007) by [Health Act 2006 \(c. 28\)](#), ss. 80, 83, [Sch. 8 para. 62](#); [S.I. 2007/204](#), [art. 4\(b\)](#)
- F4** Words in s. 61(2)(b) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 60](#) (with [Sch. 3 para. 3](#)); [S.I. 2013/1466](#), [art. 3\(1\)](#)

62 [^{F5}Co-operation with Welsh Ministers, ^{F6}... or Care Quality Commission]

The Auditor General for Wales must co-operate with—

- (a) [^{F7}the Welsh Ministers],
- ^{F8}(b)
- [^{F9}(c) the Care Quality Commission,]

where it seems to him appropriate to do so for the efficient and effective discharge of his functions in relation to Welsh NHS bodies.

Textual Amendments

- F5** S. 62 heading substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 61\(3\)](#) (with [Sch. 3 para. 3](#)); [S.I. 2013/1466](#), [art. 3\(1\)](#)
- F6** Words in s. 62 heading omitted (1.4.2015) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 62\(3\)](#); [S.I. 2015/841](#), [art. 3\(x\)](#)
- F7** Words in s. 62(a) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 61\(2\)](#) (with [Sch. 3 para. 3](#)); [S.I. 2013/1466](#), [art. 3\(1\)](#)
- F8** S. 62(b) omitted (1.4.2015) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 62\(2\)](#); [S.I. 2015/841](#), [art. 3\(x\)](#)
- F9** S. 62(c) substituted (1.4.2009) by [Health and Social Care Act 2008 \(c. 14\)](#), ss. 95, 170, [Sch. 5 para. 76](#); [S.I. 2009/462](#), [art. 2](#), [Sch. 1 para. 35\(z\)](#)

Modifications etc. (not altering text)

- C1** S. 62 modified (temp. from 1.10.2008 to 31.3.2009) by [The Health and Social Care Act 2008 \(Consequential Amendments and Transitory Provisions\) Order 2008 \(S.I. 2008/2250\)](#), [art. 3\(12\)](#)

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63 Audit of accounts of officers of Welsh NHS bodies

- (1) This section applies where an officer of a Welsh NHS body receives money or other property—
 - (a) on behalf of that body, or
 - (b) for which he ought to account to that body.
- (2) The officer must keep accounts.
- (3) The accounts of the officer must—
 - (a) be made up each year to 31 March, and
 - (b) be audited by the Auditor General for Wales,and section 61 applies with the necessary modifications in relation to the accounts and audit.

64 Provision of information by CHAI

- (1) [^{F10}The Care Quality Commission] must, on request, provide the Auditor General for Wales with any information he may reasonably require for the purpose of making comparisons, in the discharge of his functions under sections 145 and 145A of the Government of Wales Act 1998 (c. 38) in relation to a Welsh NHS body, between the Welsh NHS body and English NHS bodies and cross-border SHAs.
- (2) Subsection (1) does not require information to be provided in circumstances where (but for that subsection) the disclosure of the information would contravene [^{F11}section 76 of the Health and Social Care Act 2008 (disclosure of confidential personal information: offence).]
- [^{F12}(3) In this section—
 - “English NHS body” has the meaning given by subsection (1) of section 97 of that Act; and
 - “cross-border SHA” means a cross-border Special Health Authority as defined by that subsection.]

Textual Amendments

- F10** Words in s. 64(1) substituted (1.4.2009) by Health and Social Care Act 2008 (c. 14), ss. 95, 170, **Sch. 5 para. 77(a)**; S.I. 2009/462, art. 2, **Sch. 1 para. 35(z)**
- F11** Words in s. 64(2) substituted (1.4.2009) by Health and Social Care Act 2008 (c. 14), ss. 95, 170, **Sch. 5 para. 77(b)**; S.I. 2009/462, art. 2, **Sch. 1 para. 35(z)**
- F12** S. 64(3) substituted (1.4.2009) by Health and Social Care Act 2008 (c. 14), ss. 95, 170, **Sch. 5 para. 77(c)**; S.I. 2009/462, art. 2, **Sch. 1 para. 35(z)**

Changes to legislation:

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