
STATUTORY INSTRUMENTS

1990 No. 1842

**NATIONAL HEALTH SERVICE,
ENGLAND AND WALES**

**The National Health Service (Audit of Accounts)
(Transitional Provisions) Regulations 1990**

<i>Made</i>	- - - -	<i>6th September 1990</i>
<i>Laid before Parliament</i>		<i>10th September 1990</i>
<i>Coming into force</i>	- -	<i>1st October 1990</i>

The Secretary of State, in exercise of powers conferred by section 33(4A) of the Local Government Finance Act 1982⁽¹⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the National Health Service (Audit of Accounts) (Transitional Provisions) Regulations 1990 and shall come into force on 1st October 1990.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1982;

“the 1977 Act” means the National Health Service Act 1977⁽²⁾;

“health service body” means—

- (a) a health authority, as defined in section 128(1) of the 1977 Act;
- (b) a Family Health Services Authority established under section 10 of the 1977 Act⁽³⁾;
- (c) all special trustees appointed in pursuance of section 29(1) of the National Health Service Reorganisation Act 1973⁽⁴⁾ and section 95(1) of the 1977 Act;

(1) 1982 c. 32; section 33(4A) was inserted by the National Health Service and Community Care Act 1990 (c. 19), Schedule 4, paragraph 22(1).

(2) 1977 c. 49.

(3) Section 10 was substituted by the Health and Social Security Act 1984 (c. 48), section 5(1) and amended by the National Health Service and Community Care Act 1990, section 2.

(4) 1973 c. 32.

- (d) the Dental Practice Board constituted by regulations having effect under section 37 of the 1977 Act⁽⁵⁾.

Transitional provision

2. Section 98(1) and (3) of the 1977 Act⁽⁶⁾ as in force immediately before 1st October 1990, being statutory provisions not contained in Part III of the Act, shall continue to apply on and after 1st October 1990⁽⁷⁾ in relation to the accounts of a health service body for the period beginning on 1st April 1989 and ending on 31st March 1990.

6th September 1990

K. Clarke
One of Her Majesty's Principal Secretaries of
State

(5) See S.I. [1973/1468](#). Section 37 was amended by the Health Services Act [1980 \(c. 53\)](#), Schedule 1, paragraph 50 and by the Health and Medicines Act [1988 \(c. 49\)](#), section 12.

(6) Section 98(1) was amended by the Health Services Act 1980, Schedule 1, paragraph 69 and by the Health and Social Services and Social Security Adjudications Act [1983 \(c. 41\)](#), Schedule 5, paragraph 3. See also the Health and Medicines Act 1988, section 12 and the National Health Services and Community Care Act 1990, section 2(1).

(7) 1st October 1990 is the day appointed for the coming into force of paragraph 22 of Schedule 4 to the National Health Service and Community Care Act 1990—see S.I. [1990/1329](#) article 2(6)(b).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the continuation of the duty of auditors appointed by the Secretary of State to audit the accounts of certain health service bodies for the period from 1st April 1989 to 31st March 1990 despite the transfer from 1st October 1990 to the Audit Commission for Local Authorities in England and Wales (after 1st October 1990 to be called the Audit Commission for Local Authorities and the National Health Service in England and Wales) of responsibility for auditing the accounts of health service bodies.