STATUTORY INSTRUMENTS

2006 No. 960

GOVERNMENT RESOURCES AND ACCOUNTS

The Special Health Authorities (Audit) Order 2006

Made - - - - 29th March 2006

Coming into force - - 30th March 2006

This Order is made in exercise of the powers conferred by section 25(6) and (7) of the Government Resources and Accounts Act 2000(a).

In accordance with section 25(7)(a) of that Act it appears to the Treasury that each of the bodies listed in Schedule 1 exercises functions of a public nature or is entirely or substantially funded from public money.

The Treasury has consulted the Comptroller and Auditor General in accordance with section 25(10)(b) of that Act.

A draft of this Order has been laid before, and approved by a resolution of, each House of Parliament in accordance with section 25(10) (c) of that Act.

Accordingly the Treasury makes the following Order:

Citation and commencement

1. This Order may be cited as the Special Health Authorities (Audit) Order 2006 and comes into force on 30th March 2006.

Special Health Authorities

- 2.—(1) The accounts of each of the Special Health Authorities(b) listed in Schedule 1 that relate to financial years ending on or after 31st March 2006 shall be audited by the Comptroller and Auditor General.
 - (2) Accordingly, the consequential amendments in Schedule 2 have effect.

⁽a) 2000 c.20.

⁽b) The bodies listed in Schedule 1 are all Special Health Authorities, established by orders made under section 11 of the National Health Service Act 1977 (c.49), which was amended by the Health Authorities Act 1995 (c.17), section 2(1) Schedule 1, paragraph 2, and by the Health Act 1999 (c.8), section 65 and Schedule 4, paragraphs 4 and 6.

SCHEDULE 1

Article 2(1)

The Health and Social Care Information Centre

NHS Blood and Transplant (Gwaed a Thrawsblaniadau'r GIG)

The NHS Business Services Authority (Awdurdod Gwasanaethau Busnes y GIG)

The NHS Institute for Innovation and Improvement

SCHEDULE 2

Article 2(2)

National Health Service Act 1977

- 1.—(1) Section 98 of the National Health Service Act 1977(a) (accounts and audit of health bodies) is amended as follows.
 - (2) In subsection (1A), after paragraph (d) insert—
 - "(e) The Health and Social Care Information Centre, NHS Blood and Transplant (Gwaed a Thrawsblaniadau'r GIG), the NHS Business Services Authority (Awdurdod Gwasanaethau Busnes y GIG) and the NHS Institute for Innovation and Improvement, in respect of a financial year ending on or after 31st March 2006."
 - (3) After subsection (1BB) insert—
 - "(1BC) A body within subsection (1A)(e) shall send a copy of its accounts in respect of a financial year ending on or after 31st March 2006 to the Comptroller and Auditor General as soon as is reasonably practicable following the end of that year."
- (4) In subsection (1C) for "subsection (1B), (1BA) or (1BB)" substitute "subsection (1B), (1BA), (1BB) or (1BC)".

Audit Commission Act 1998

- **2.** In Schedule 2 to the Audit Commission Act 1998(**b**) (accounts subject to audit), in paragraph 1A, after sub-paragraph (d) insert—
 - "(e) The Health and Social Care Information Centre, NHS Blood and Transplant (Gwaed a Thrawsblaniadau'r GIG), the NHS Business Services Authority (Awdurdod Gwasanaethau Busnes y GIG) and the NHS Institute for Innovation and Improvement in respect of a financial year ending on or after 31st March 2006.

(a) 1977 c.49; section 98 (1A) to (1C) was inserted by S.I. 2003/1324, Article 2 (2) and Schedule 2, paragraph 1(1) and (2). Subsection (1A) was substituted by S.I. 2004/1714 Article 2(2) Schedule 2, paragraph 1(1) (2). Subsections (1BA) and (1BB) were inserted by S.I. 2004/1714, Article 2(2) Schedule 2 paragraph 1(1), (3); subsection (1C) the words "(1BA) or (1BB)" were inserted by S.I. 2004/1714 Article 2(2), Schedule 2, paragraph 1(1), (4).

(b) 1998 c.18; paragraph 1A was inserted by S.I. 2003/1324, Article 2(2) and Schedule 2, paragraph 2 and substituted by S.I. 2004/1714, Article 2(2), Schedule 2, paragraph 2.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes the Comptroller and Auditor General the auditor of the accounts of the bodies listed in Schedule 1. This audit arrangement applies to the accounts of those bodies for a financial year ending on or after 31st March 2006. Without this Order, the Audit Commission would appoint the auditor of these bodies under section 98 of the National Health Service Act 1977 (1977 c.49) and under section 2 of the Audit Commission Act 1998 (1998 c.18). This Order also makes consequential amendments to existing legislation. A body whose accounts are required by this Order to be audited by the Comptroller and Auditor General is required, by section 98(1C) of the National Health Service Act 1977 as amended by this Order, to lay its accounts before Parliament together with the Comptroller and Auditor General's report on the accounts.

The Health and Social Care Information Centre was established by the Health and Social Care Information Centre (Establishment and Constitution) Order 2005 (S.I. 2005/499).

NHS Blood and Transplant (Gwaed a Thrawsblaniadau'r GIG) was established by NHS Blood and Transplant (Gwaed a Thrawsblaniadau'r GIG) (Establishment and Constitution) Order 2005 (S.I. 2005/2529).

The NHS Business Services Authority (Awdurdod Gwasanaethau Busnes y GIG) was established by the NHS Business Services Authority (Awdurdod Gwasanaethau Busnes y GIG) (Establishment and Constitution) Order 2005 (S.I. 2005/2414).

The NHS Institute for Innovation and Improvement was established by the NHS Institute for Innovation and Improvement (Establishment and Constitution) Order 2005 (S.I. 2005/1446).

A full regulatory impact assessment of the effect that this instrument will have on the costs of business is available on the website for Her Majesty's Treasury at www.hmtreasury.gov.uk/consultations_and_legislation/ria or (for hard copies) by writing to the Correspondence and Enquiry Unit, 2/W1, HM Treasury, 1 Horse Guards Road, London SW1A 2HQ.

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