

---

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order provides for the Comptroller and Auditor General to audit the accounts or financial statements of the bodies listed in the Schedule. The Order applies to accounts or statements prepared for financial years which end on or after 31st March 2008.

In the case of NHS Direct National Health Service Trust, without this Order, the Audit Commission for England and Wales would appoint the auditor of this body under paragraph 4 of Schedule 15 to the National Health Service Act 2006 ([2006 c.41](#)) and section 2 of and Schedule 2 to the Audit Commission Act 1998 ([1998 c.18](#)).

The Trust was established by the NHS Direct National Health Service Trust (Establishment) Order 2007 ([S.I. 2007/478](#)) as the successor to the NHS Direct Special Health Authority, a body audited by the Comptroller and Auditor General.

The rights, liabilities, and property of NHS Direct Special Health Authority and the staff of that Authority were transferred to the Trust on 1 April 2007 by the NHS Direct Special Health Authority Abolition Order 2007 ([S.I. 2007/504](#)).