

**Changes to legislation:** National Health Service and Community Care Act 1990, SCHEDULE 7 is up to date with all changes known to be in force on or before 21 March 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 7 **S**

Section 36.

#### AMENDMENTS RELATING TO AUDIT OF ACCOUNTS OF SCOTTISH HEALTH SERVICE BODIES

##### *The Local Government (Scotland) Act 1973*

- 1 Part VII of the <sup>M1</sup>Local Government (Scotland) Act 1973 (finance) shall be amended in accordance with paragraphs 2 to 13 below.

##### Commencement Information

- II** Sch. 7 para. 1 wholly in force; Sch. 7 para. 1 not in force at Royal Assent, see s. 67(2); Sch. 7 para. 1 in force for certain purposes at 24.10.1994 and 1.12.1994 and 1.4.1995 so far as not already in force by S.I. 1994/2658, arts. 2, 3, 4

##### Marginal Citations

- M1** 1973 c. 65.

<sup>F1</sup>2 .....

##### Textual Amendments

- F1** Sch. 7 para. 2 repealed (1.4.2000) by 2000 asp 1, s. 26, Sch. 4 para. 8; S.S.I. 2000/10, art. 2(3)

- 3 (1) Section 97 (establishment of Commission for Local Authority Accounts in Scotland) shall be amended as follows.

(2) In subsection (1)—

- (a) for the words “Commission for Local Authority Accounts in Scotland” there shall be substituted “Accounts Commission for Scotland”;

<sup>F2</sup>(b) .....

<sup>F2</sup>(c) .....

<sup>F2</sup>(d) .....

<sup>F2</sup>(3) .....

<sup>F2</sup>(4) .....

<sup>F2</sup>(5) .....

<sup>F2</sup>(6) .....

<sup>F2</sup>(7) .....

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**Textual Amendments**

**F2** Sch. 7 para. 3(2)(b)-(d)(3)-(7) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 8**; S.S.I. 2000/10, **art. 2(3)**

**Commencement Information**

**I2** Sch. 7 para. 3 wholly in force; Sch. 7 para. 3 not in force at Royal Assent see s.67(2); Sch. 7 para. 3 in force for certain purposes at 24.10.1994 and 1.12.1994 and and 1.4.1995 so far as not already in force by S.I. 1994/2658, **arts. 2, 3, 4**

**F3**<sup>4</sup> .....

**Textual Amendments**

**F3** Sch. 7 para. 4 repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 8**; S.S.I. 2000/10, **art. 2(3)**

**F4**<sup>5</sup> .....

**Textual Amendments**

**F4** Sch. 7 para. 5 repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 8**; S.S.I. 2000/10, **art. 2(3)**

**F5**<sup>6</sup> .....

**Textual Amendments**

**F5** Sch. 7 para. 6 repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 8**; S.S.I. 2000/10, **art. 2(3)**

**7** (1) Section 100 (auditor’s right of access to documents) shall be amended as follows.

**F6**(2) .....

(3) After subsection (1) there shall be inserted the following subsection—

“(1A) In the case of a recognised fund-holding practice, the reference in subsection (1) above to documents includes a reference to documents relating to all the accounts and records of the members of the practice, whether or not relating to an allotted sum.”

**F6**(4) .....

**Textual Amendments**

**F6** Sch. 7 para. 7(2)(4) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 8**; S.S.I. 2000/10, **art. 2(3)**

**F7**<sup>8</sup> .....

**Textual Amendments**

**F7** Sch. 7 para. 8 repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 8**; S.S.I. 2000/10, **art. 2(3)**

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F8<sup>9</sup> .....

**Textual Amendments**

F8 Sch. 7 para. 9 repealed (1.4.2000) by 2000 asp 1, s. 26, Sch. 4 para. 8; S.S.I. 2000/10, art. 2(3)

F9<sup>10</sup> .....

**Textual Amendments**

F9 Sch. 7 para. 10 repealed (1.4.2000) by 2000 asp 1, s. 26, Sch. 4 para. 8; S.S.I. 2000/10, art. 2(3)

F10<sup>11</sup> .....

**Textual Amendments**

F10 Sch. 7 para. 11 repealed (1.4.2000) by 2000 asp 1, s. 26, Sch. 4 para. 8; S.S.I. 2000/10, art. 2(3)

F11<sup>12</sup> .....

**Textual Amendments**

F11 Sch. 7 para. 12 repealed (1.4.2000) by 2000 asp 1, s. 26, Sch. 4 para. 8; S.S.I. 2000/10, art. 2(3)

13 In Schedule 8 (provisions as to the Commission), for the words “Commission for Local Authority Accounts in Scotland” in both places where they occur there shall be substituted “Accounts Commission for Scotland”.

*The National Health Service (Scotland) Act 1978*

14 (1) Section 86 of the <sup>M2</sup>National Health Service (Scotland) Act 1978 (keeping and audit of accounts of certain Scottish health bodies) shall be amended as follows.

(2) In subsections (1) and (1A), for the words “by auditors appointed by the Secretary of State” there shall be substituted “in accordance with Part VII of the Local Government (Scotland) Act 1973 by auditors appointed by the Accounts Commission for Scotland”.

(3) After subsection (1B) there shall be inserted the following subsection—

“(1C) In such circumstances and to such extent as regulations made by the Secretary of State so provide, the requirement in subsection (1A)(a) to have accounts audited shall not apply to the accounts for any year of a recognised fund-holding practice if those accounts are submitted to a Health Board and summarised in the Board’s accounts.”

(4) Subsection (2) shall cease to have effect.

**Marginal Citations**

M2 1978 c. 29.

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*General amendment*

- 15      Without prejudice to any express amendment made by this Act, for any reference in any enactment (including an enactment comprised in subordinate legislation) to the Commission for Local Authority Accounts in Scotland there shall be substituted a reference to the Accounts Commission for Scotland.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 4A(1)(c) and word added by [S.I. 2006/1056 Sch. para. 5\(a\)\(ii\)](#) (This amendment comes into force on the day on which 2005 asp 13, s. 20 comes into force, see art. 1(2)(b))