
STATUTORY INSTRUMENTS

2003 No. 1324

GOVERNMENT RESOURCES AND ACCOUNTS

**The Government Resources and Accounts Act
2000(Audit of Health Service Bodies) Order 2003**

Made - - - - *15th May 2003*

Coming into force - - *1st October 2003*

Whereas it appears to the Treasury that each of the bodies listed in Schedule 1 exercises functions of a public nature or is substantially funded from public money;

And whereas a draft of this Order has been approved by a resolution of each House of Parliament pursuant to section 25(10) of the Government Resources and Accounts Act 2000⁽¹⁾;

Now, therefore, the Treasury, having consulted the Comptroller and Auditor General, hereby make the following Order in exercise of the powers conferred on them by section 25(6) and (7) of the Government Resources and Accounts Act 2000:

Citation and commencement

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Audit of Health Service Bodies) Order 2003 and comes into force on 1st October 2003.

Special Health Authorities and the Dental Practice Board

2.—(1) The accounts in respect of a financial year ending on or after 31st March 2004 of the bodies listed in Schedule 1⁽²⁾ shall be audited by the Comptroller and Auditor General.

(2) Accordingly, the consequential amendments in Schedule 2 have effect.

(1) [2000 c. 20](#).

(2) Except for the Dental Practice Board, 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 \(c. 49\)](#). The Dental Practice Board is constituted under regulations made under section 37 of that Act.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

15th May 2003

Nick Ainger
Philip Woolas
Two of the Lords Commissioners of Her
Majesty's Treasury

SCHEDULE 1

Article 2(1)

Counter Fraud and Security Management Service
Dental Practice Board
Dental Vocational Training Authority
Family Health Services Appeal Authority
Health Development Agency
Health Protection Agency
Mental Health Act Commission
National Blood Authority
National Clinical Assessment Authority
National Institute for Clinical Excellence
National Patient Safety Agency
National Treatment Agency
NHS Appointments Commission
NHS Information Authority
NHS Litigation Authority
NHS Logistics Authority
Prescription Pricing Authority
Retained Organs Commission
UK Transplant

SCHEDULE 2

Article 2(2)

CONSEQUENTIAL AMENDMENTS

National Health Service Act 1977

1.—(1) Section 98 of the National Health Service Act 1977⁽³⁾ (accounts and audit of health bodies) is amended as follows.

(2) After subsection (1)⁽⁴⁾ insert—

“(1A) The second sentence of subsection (1) does not apply in relation to accounts of—

- (a) a Special Health Authority established as at 1st April 2003, or
- (b) the Dental Practice Board,

in respect of a financial year ending on or after 31st March 2004.

(1B) A body within subsection (1A)(a) or (b) shall send a copy of its accounts in respect of a financial year ending on or after 31st March 2004 to the Comptroller and Auditor

⁽³⁾ 1977 c. 49.

⁽⁴⁾ Subsection (1) was amended by section 12 of the Health and Medicines Act 1988 (c. 49), sections 11(7) and 20(2)(a) of the National Health Service and Community Care Act 1990 (c. 19), section 2(1), Schedule 1, paragraph 50(a) of the Health Authorities Act 1995 (c. 17), section 65, Schedule 4, paragraphs 4, 33(1), (2)(a) and (b) of the Health Act 1999 (c. 8), and section 1(3), Schedule 1, Part 1, paragraphs 1, 29(a) and section 6(2), Schedule 5, paragraphs 4 and 21 of the National Health Service Reform and Health Care Professions Act 2002 (c. 17).

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General as soon as reasonably practicable following the end of the period to which the accounts relate.

(1C) The Comptroller and Auditor General shall examine, certify and report on any accounts sent to him under subsection (1B) and the body that prepared the accounts shall lay before both Houses of Parliament a copy of those accounts together with the Comptroller and Auditor General's report on them."

(3) In subsection (2)(5), for "Every such body" substitute "Each body mentioned in the first sentence of subsection (1)".

(4) After subsection (4) insert—

"(4A) But subsection (4) does not apply in relation to the accounts of the Dental Practice Board in respect of a financial year ending on or after 31st March 2004."

Audit Commission Act 1998

2. After paragraph 1 of Schedule 2 to the Audit Commission Act 1998(6) (accounts subject to audit), insert—

"1A. But section 2 does not apply to accounts of—

- (a) a Special Health Authority established as at 1st April 2003, or
- (b) the Dental Practice Board,

in respect of a financial year ending on or after 31st March 2004."

EXPLANATORY NOTE

(This note does not form part of the Order)

This Order makes the Comptroller and Auditor General the auditor of the accounts of the bodies listed in Schedule 1 (Special Health Authorities and the Dental Practice Board). Previously, the Audit Commission appointed the auditor of the accounts of those bodies. The Comptroller and Auditor General's audit of the accounts of those bodies will begin with the accounts for the financial year ending on 31st March 2004. The Order also makes consequential amendments to existing legislation. A body whose accounts are required by the Order to be audited by the Comptroller and Auditor is required, by virtue of the Order, to lay its accounts before Parliament together with the Comptroller and Auditor General's report on the accounts.

(5) Subsection (2) was amended by section 24, Schedule 8, Part 1 of the Health and Social Security Act 1984 (c. 48).

(6) 1998 c. 18.