

## SCHEDULE 2

### CONSEQUENTIAL AMENDMENTS

#### *National Health Service Act 1977*

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

(2) For subsection (1A) substitute—

“(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, in respect of a financial year ending on or after 31st March 2004,
- (b) the Dental Practice Board, in respect of a financial year ending on or after 31st March 2004,
- (c) NHSU and NHS Professionals Special Health Authority, in respect of a financial year ending on or after 31st March 2004,
- (d) NHS Direct and NHS Pensions Agency, in respect of a financial year ending on or after 31st March 2005.”

(3) After subsection 1B insert—

“(1BA) A body within subsection (1A)(c) shall send a copy of its accounts to the Comptroller and Auditor General—

- (a) in the case of accounts in respect of the financial year ending on 31st March 2004, as soon as reasonably practicable after 12th July 2004,
- (b) in the case of accounts in respect of a financial year ending after 31st March 2004, as soon as reasonably practicable following the end of that year.

(1BB) A body within subsection (1A)(d) shall send a copy of its accounts in respect of a financial year ending on or after 31st March 2005 to the Comptroller and Auditor General as soon as reasonably practicable following the end of that year.”

(4) In subsection (1C) after “subsection (1B)” insert “, (1BA) or (1BB)”.

---

(1) 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).