STATUTORY INSTRUMENTS

1982 No. 277

NATIONAL HEALTH SERVICE, ENGLAND AND WALES

The National Health Service (Audit of Accounts of Health Authorities) Regulations 1982

Made - - - -	1*st March* 1982
Laid before Parliament	10*th March* 1982
Coming into Operation	1*st April* 1982

The Secretary of State for Social Services as respects England, and the Secretary of State for Wales as respects Wales, in exercise of powers conferred by sections 16, 98(3) and 99(1) and (2) of, and paragraph 5 of Schedule 7 to, the National Health Service Act 1977 (**a**), and in exercise of all other powers enabling them in that behalf, hereby make the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the National Health Service (Audit of Accounts of Health Authorities) Regulations 1982 and shall come into operation on 1st April 1982.

(2) In these regulations—

"the Act" means the National Health Service Act 1977;

"auditor" means an auditor appointed by the Secretary of State under subsection (1) of section 98 of the Act (**b**) (accounts and audits of all health authorities under the Act, special trustees and the Dental Estimates Board);

"authority" means any body to which subsection (1) of section 98 of the Act applies.

Audit of accounts

2.—(1) An auditor shall have the right of access to, and may require the production of—

(a) such books, accounts, vouchers and other documents of an authority; and

(b) such information stored in or processed by any computer or combination of computers used by an authority in connexion with its accounts,

as he may require on giving reasonable notice to that authority.

(**a**) 1977 c.49; sections 16 and 99(1) were amended by section 1 of, and paragraphs 36 and 70 of Schedule 1 to, the Health Services Act 1980 (c.53).
(**b**) Section 98(1) of the Act was amended by section 1 of, and paragraph 69 of Schedule 1 to, the Health Services Act 1980.

(2) Any member or officer, or former member or officer, of an authority may be required by an auditor to give him such information relating to the affairs of that authority for the purposes of the audit as the auditor may require on giving reasonable notice to that authority.

Revocation

3. The National Health Service Financial (No. 2) Regulations 1974 (**a**) are hereby revoked.

Norman Fowler,
Secretary of State for Social Services.

26th February 1982.

Nicholas Edwards,
Secretary of State for Wales.

1st March 1982.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These regulations make provision relating to the audit of accounts of all Regional and District Health Authorities, all special health authorities, all special trustees of certain university or teaching hospitals and the Dental Estimates Board, and in particular for the production of documents and information.

The regulations revoke the National Health Service Financial (No. 2) Regulations 1974; provisions of those regulations which are not superseded by these regulations are to be covered in directions given by the Secretary of State.

(**a**) S.I. 1974/541.

SI 1982/277
ISBN 0-11-026277-8

