
Changes to legislation: Local Audit and Accountability Act 2014, Cross Heading: Application to auditors of NHS foundation trusts is up to date with all changes known to be in force on or before 29 April 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 6

CODES OF AUDIT PRACTICE AND GUIDANCE

Application to auditors of NHS foundation trusts

- 10 (1) The duty imposed on the Comptroller and Auditor General by paragraph 1 includes a duty to prepare one or more codes of audit practice prescribing the way in which auditors of accounts of NHS foundation trusts are to carry out their functions in relation to such accounts.
- (2) This Schedule, apart from paragraph 1(2) and (3), paragraph 8 and this paragraph, applies in relation to a code relating to auditors of accounts of NHS foundation trusts as it applies in relation to a code relating to local auditors, subject to the following sub-paragraphs.
- (3) Paragraph 1(4) is to be read as if the reference to “local auditors” were a reference to auditors of accounts of NHS foundation trusts.
- (4) Paragraph 1(5) applies as if—
- (a) it required the Comptroller and Auditor General to consult [^{F1}NHS England] (as well as the other persons mentioned in that sub-paragraph), and
 - (b) paragraph (a) of that sub-paragraph required the Comptroller and Auditor General to consult such associations or representatives of NHS foundation trusts as the Comptroller and Auditor General thinks appropriate.
- (5) Paragraph 7 is to be read as if the reference to “a relevant authority” were a reference to an NHS foundation trust.
- (6) Paragraph 9(1) is to be read as if the reference to “the exercise by local auditors of their functions under this Act” were a reference to “the exercise by auditors of accounts of NHS foundation trusts of their functions in relation to such accounts”.

Textual Amendments

- F1** Words in Sch. 6 para. 10(4)(a) substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\), s. 186\(6\), Sch. 5 para. 101](#); [S.I. 2022/734, reg. 2\(a\)](#), Sch. (with regs. 13, 29, 30)

Commencement Information

- I1** Sch. 6 para. 10 in force at 9.4.2014 for specified purposes by [S.I. 2014/940, art. 2\(b\)](#)
- I2** [Sch. 6 para. 10](#) in force at 1.4.2015 in so far as not already in force by [S.I. 2015/841, art. 3\(n\)](#) (with [Sch. para. 1](#)) (as amended (27.6.2016) by [S.I. 2016/675, art. 2](#))

Changes to legislation:

Local Audit and Accountability Act 2014, Cross Heading: Application to auditors of NHS foundation trusts is up to date with all changes known to be in force on or before 29 April 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)