
Changes to legislation: There are currently no known outstanding effects for the Health and Care Act 2022, Paragraph 22. (See end of Document for details)

SCHEDULES

SCHEDULE 7

NHS TRUSTS IN ENGLAND AND REMOVAL OF POWER TO APPOINT TRUSTEES: CONSEQUENTIAL AMENDMENTS

Local Audit and Accountability Act 2014

22 In section 21 (general duties of auditors of accounts of health service bodies), after subsection (2) insert—

“(2A) In auditing the accounts of an NHS trust a local auditor must, by examination of the accounts and otherwise, be satisfied—

- (a) that the accounts present a true and fair view, and comply with the requirements of the enactments that apply to them,
- (b) that proper practices have been observed in the preparation of the accounts, and
- (c) that the NHS trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.”

Commencement Information

- I1** Sch. 7 para. 22 not in force at Royal Assent, see [s. 186\(6\)](#)
- I2** [Sch. 7 para. 22](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with regs. 13, 29, 30)

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