Draft Order laid before Parliament under section 25(10) of the Government Resources and Accounts Act 2000, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2008 No.

GOVERNMENT RESOURCES AND ACCOUNTS

The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008

Laid before Parliament in draft

Made - - - -	***
	In accordance with
Coming into force - -	*article 1.*

The Treasury, having consulted the Comptroller and Auditor General, in exercise of the powers conferred by section 25(6) and (7) of the Government Resources and Accounts Act 2000(**1**), makes the following Order.

In accordance with section 25(7)(a) of that Act it appears to the Treasury that each of the bodies specified in the Schedule exercises functions of a public nature or is entirely or substantially funded from public money.

A draft of this Order has been laid before and approved by a resolution of each House of Parliament in accordance with section 25(10)(c) of that Act:

Citation and commencement

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2008 and comes into force on the day after the day on which it is made.

Audit of bodies by the Comptroller and Auditor General

2. The accounts of the bodies listed in the Schedule to this Order that relate to financial years ending on or after 31st March 2008 shall be audited by the Comptroller and Auditor General.

(**1**) 2000 c.20

Churches Conservation Trust

3.—(1) The members of the Churches Conservation Trust(**2**) shall send a copy of the accounts of the Trust for each financial year ending on or after 31st March 2008 to the Comptroller and Auditor General as soon as possible after the end of the year to which the accounts relate.

(2) The Comptroller and Auditor General shall—

(a) examine, certify and report on accounts received under this article; and

(b) send a copy of the accounts and the report to the Secretary of State who shall lay them before Parliament.

Independent Living Fund (2006)

4.—(1) The trustees of the Independent Living Fund (2006)(**3**) shall send a copy of the accounts of the Fund for each financial year ending on or after 31st March 2008 to the Comptroller and Auditor General as soon as is reasonably practicable.

(2) The Comptroller and Auditor General shall—

(a) examine, certify and report on accounts received under this article; and

(b) send a copy of the accounts and the report to the Secretary of State who shall lay them before Parliament.

NHS Direct National Health Service Trust

5.—(1) Section 53 of the Audit Commission Act 1998(**4**) (interpretation) is amended as follows.

(2) In subsection (1), in the definition of "health service body", after "Special Health Authority" insert "or NHS Direct National Health Service Trust(**5**)".

6.—(1) Schedule 4 to the National Health Service Act 2006(**6**) (NHS Trusts established under section 25) is amended as follows.

(2) In paragraph 12, after sub-paragraph (2) insert—

"(2A) In the case of NHS Direct National Health Service Trust the reference to a report under section 8 of the Audit Commission Act 1998 has effect as a reference to a report under paragraph 6(2) of Schedule 15 to this Act."

7.—(1) Schedule 15 to the National Health Service Act 2006 (accounts and audit) is amended as follows.

(2) In paragraph 1 after sub-paragraph (2) insert—

"(3) References in this Schedule to "NHS Direct" are to NHS Direct National Health Service Trust."

(**2**) The Churches Conservation Trust was established as the Redundant Churches Fund by section 44 of the Pastoral Measure 1983 (1983 No.1). By section 13 of the Pastoral (Amendment) Measure 1994 (1994 No. 1) a reference to the Redundant Churches Fund is to be construed as a reference to the Churches Conservation Trust.

(**3**) The Independent Living Fund (2006) was established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part. Section 1(1) of the Disability Grants Act 1993 (c.14), which was extended by section 61 of the Welfare Reform Act 2007 (c.5), permits the Secretary of State to make grants to the Fund.

(**4**) 1998 c.18. The definition of "health service body" in Section 53 was amended by the Health Act 1999 (c.8), section 65(2) and Schedule 5; the Health Act 2006 (c. 28), section 80(1) and Schedule 8, paragraphs 39 and 41; and the National Health Service (Consequential Provisions) Act 2006 (c. 43), section 2 and Schedule 1, paragraphs 281 and 296.

(**5**) The Trust was established by the NHS Direct National Health Service Trust (Establishment) Order 2007 (S.I. 2007/478).

(**6**) 2006 c. 41