

## SCHEDULE 4 MODIFICATION OF ENACTMENTS RELATING TO PART 2

### *Local Government etc. (Scotland) Act 1994 (c. 39)*

- 12 (1) The Local Government etc. (Scotland) Act 1994 is amended as follows.  
(2) For section 88 (accounts of the new water and sewerage authorities) substitute—

#### **“88 Audit of accounts**

- (1) A new water and sewerage authority shall submit the accounts and the statement of accounts to the Scottish Ministers by such time as they may direct.
- (2) The Scottish Ministers shall send the accounts and the statement of accounts to the Auditor General for Scotland for auditing.”
- (3) In section 136 (reports, accounts etc. of the Scottish Children’s Reporter Administration)—
- (a) in subsection (4), the words from “on or” to “any year” are repealed, and for “Comptroller and Auditor General” substitute “Auditor General for Scotland for auditing”,
- (b) subsection (5) is repealed.
- (4) In Part I of Schedule 9A (the Water Industry Commissioner for Scotland), after paragraph 3 insert—

#### *“Accounts*

- 3A (1) The Commissioner shall for each financial year prepare an account of his expenditure and receipts in accordance with directions issued by the Scottish Ministers and shall send the account to the Scottish Ministers by such time as they may direct.
- (2) The Scottish Ministers shall send the account to the Auditor General for Scotland for auditing.”