

LOCAL GOVERNMENT IN SCOTLAND ACT 2003

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Part 1 - Best Value and Accountability

Section 5 – Action by local authorities on receipt of findings

19. [Section 5](#) simplifies the actions a local authority (or group of authorities) will be expected to take after taking receipt of findings from the Accounts Commission. Reference is again made to the provisions of the 1973 Act (as amended), which provides for the authority to advertise the findings and the time and date of a public meeting at which they may be discussed. Local authorities will be expected to consider any findings issued by the Accounts Commission at a previously advertised meeting of the authority within three months of receiving the findings (unless the Accounts Commission specifies some other time-scale). The local authority will be expected to notify the Accounts Commission of its proposed actions in response to their findings. A summary of this response should be published in a local newspaper.
20. As a consequence of provision made by section 5, *subsection (2)* repeals those sections of the [Local Government Act 1992 \(c.19\)](#) that have been superseded.