



Local Government in Scotland Act 2003

2003 asp 1

PART 1

BEST VALUE AND ACCOUNTABILITY

Enforcement

3 Action by Accounts Commission following report by Controller of Audit

- (1) On a report being made to it by the Controller of Audit under section 102(1) of the Local Government (Scotland) Act 1973 (c. 65) (the “1973 Act”), the Accounts Commission for Scotland may do, in any order, all or any of the following, or none of them—
 - (a) direct the Controller of Audit to carry out further investigations;
 - (b) hold a hearing;
 - (c) state its findings.
- (2) Findings which do not follow a hearing shall, for the purposes of section 103D of the 1973 Act, as applied by section 4 below, be treated as the findings of the members of the Commission holding a hearing.

4 Hearings under section 3 above

- (1) Sections 103C (procedure, evidence etc. at hearings held by Commission) and 103D (findings of hearings) of the 1973 Act apply to hearings held under section 3(1)(b) above as they apply to hearings held under section 103B(1)(b) of that Act.
- (2) For the purposes of subsection (1) above—
 - (a) sections 103C(2) and (5) and 103D(a) of the 1973 Act shall be ignored; and
 - (b) the other provisions of section 103D shall be taken to extend to findings which do not follow a hearing.
- (3) Findings made under section 103D as applied by this section may include recommendations and the persons to whom those recommendations may be made include the Scottish Ministers.

Status: This is the original version (as it was originally enacted).

- (4) The Accounts Commission shall give a copy of findings so made to any member or officer of a local authority who was named in the report upon which proceeded the hearing to which the findings relate.
- (5) At a hearing held under section 3 above, the Accounts Commission shall afford—
 - (a) any local authority likely to be affected by any findings made; and
 - (b) any person likely to be so affected (or the representative of such a person), the opportunity of appearing and being heard.
- (6) Subsections (1), (6) and (7) of section 103 of the 1973 Act (which are superseded by provisions of section 3 above and this section) are repealed.

5 Action by local authorities on receipt of findings

- (1) A local authority receiving a copy of findings under section 103D of the 1973 Act as applied by section 4 above shall consider those findings in accordance with section 103E(1) and (2) of that Act and subsections (3) to (7) of the said section 103E shall apply accordingly.
- (2) Sections 5 and 6 of the Local Government Act 1992 (c. 19) are repealed.