



Local Government in Scotland Act 2003

2003 asp 1

PART 8

MISCELLANEOUS

- 54 Accounts Commission's and auditor's powers to obtain information from persons other than local authorities etc.**
- (1) In section 97B(1) (power of Accounts Commission to require the furnishing of information and documents) of the 1973 Act—
- (a) after “require”, where first occurring, there is inserted “(a)”; and
 - (b) after “body”, where secondly occurring, there is inserted “;
(b) any person who, by arrangement or agreement with any such body, is discharging any function of the body.”.
- (2) In section 100 (auditor's right of access to documents) of that Act—
- (a) in subsection (1B)—
 - (i) after “Act” there is inserted “and any person who, by arrangement or agreement with the authority or body, is discharging any function of the authority or body”; and
 - (ii) at the end there is inserted “or, where that person is a body corporate, to require that person to appoint a representative to attend before the auditor for that purpose.”;
 - (b) in subsection (2), at the end, there is inserted “and every person who, by arrangement or agreement with a local authority, is discharging any function of the authority shall make that provision for the purpose of the auditing of the authority's accounts.”.