



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Accounts and audit

97 Establishment of Commission for Local Authority Accounts in Scotland

- (1) There shall be established a body, to be known as the Commission for Local Authority Accounts in Scotland (hereafter in this Part of this Act referred to as " the Commission "), which shall consist of such number of members, not being more than twelve or less than nine, as the Secretary of State may determine, and the members shall be appointed by the Secretary of State after consultation with such associations of local authorities as appear to him to be concerned and with such other organisations or persons as he may think appropriate.
- (2) The Commission shall have the following functions, that is to say—
 - (a) securing the audit of all accounts of local authorities in accordance with the provisions of this Part of this Act;
 - (b) considering all reports made in accordance with the said provisions and investigating all matters raised by any such report;
 - (c) making recommendations to the Secretary of State and to local authorities in accordance with the said provisions; and
 - (d) advising the Secretary of State on any matter relating to the accounting of local authorities which he may refer to them for advice.
- (3) The Secretary of State may, after consultation with the Commission, with such associations of local authorities as appear to him to be concerned and with such other organisations or persons as he may think appropriate, give to the Commission directions of a general character as to the discharge of their functions, and the Commission shall give effect to any direction so given.

Status: This is the original version (as it was originally enacted).

- (4) There shall be a Controller of Audit who shall be appointed by the Commission after consultation with, and subject to the approval of, the Secretary of State, and the Commission may appoint such other officers, and may appoint such agents, as they may determine.
- (5) The provisions of Schedule 8 to this Act shall have effect in relation to the Commission.
- (6) In this Part of this Act " auditor " includes the Controller of Audit, officers of the Commission, being professional accountants, and approved auditors appointed by the Commission for the purpose of conducting audits or, as the case may be, a particular audit, under this Part of this Act, and " approved auditor " means an auditor who is qualified under subsection (7) below.
- (7) An auditor is qualified for the purposes of subsection (6) above if, and only if, he is a member, or a firm all the members of which are members, of one or more of the following bodies—that is to say—
- The Institute of Chartered Accountants of Scotland.
 - The Institute of Chartered Accountants in England and Wales.
 - The Association of Certified Accountants.
 - The Institute of Municipal Treasurers and Accountants.
 - The Institute of Chartered Accountants in Ireland.
 - Any other body of accountants established in the United Kingdom for the time being approved by the Secretary of State.