



# Local Government (Scotland) Act 1894

## 1894 CHAPTER 58

### PART VI

#### SUPPLEMENTAL

#### 36 Audit of accounts

The provisions contained in sections sixty-eight to seventy inclusive of the principal Act with respect to the making up and auditing of the accounts of a county council shall, with the substitution of "parish council" for "county council," and "clerk of the parish council" for "county clerk," and "parish" for "county" or "burgh," and "the Board" for "the Secretary for Scotland," apply to the making up and auditing of the accounts of a parish council, including those of a landward committee, subject to the following provisions, that is to say :

- (1) The accounts of the parish council shall be audited by an auditor appointed by the Board.
- (2) The Board may, by order, prescribe rules modifying the enactments as to the time and place of audit.
- (3) The Board may prescribe a scale for the remuneration of auditors in respect of their duties under this section.
- (4) The accounts of a parish council shall be transmitted annually by the clerk of the council as soon as may be after the fifteenth day of May but not later than the first day of August to the auditor appointed by the Board.