

# LOCAL GOVERNMENT IN SCOTLAND ACT 2003

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## EXPLANATORY NOTES

### THE ACT – SECTION BY SECTION

#### **Part 8 – Miscellaneous**

#### ***Section 54 – Accounts Commission’s and auditor’s powers to obtain information from persons other than local authorities etc.***

123. **Section 54** extends the audit arrangements for local authorities (as provided by the 1973 Act) to ensure that they cover any involvement by a local authority in a body corporate, for example, a company.
124. **Subsection (1)** amends section 97B (power of the Accounts Commission to require the furnishing of information and documents) of the 1973 Act to ensure that, where deemed necessary, the Accounts Commission have the authority to obtain relevant information from any body corporate which is discharging functions on behalf of the local authority.
125. **Subsection (2)** amends section 100 (auditor’s right of access to documents) of the 1973 Act to ensure that those charged with the responsibility for auditing a local authority’s accounts have a right of access to the accounts of any body corporate which, by arrangement or agreement, is discharging any of the local authority’s functions on its behalf.