



Local Government in Scotland Act 2003

2003 asp 1

PART 1

BEST VALUE AND ACCOUNTABILITY

Accounts, finance and performance accountability

12 Proper accounting practices

- (1) It is the duty of a local authority to observe proper accounting practices.
- (2) In subsection (1) above and in paragraph (b) of section 99 (auditor to be satisfied that proper accounting practices have been observed) of the 1973 Act, the references to proper accounting practices are references to accounting practices which fall within one or more of the following—
 - (a) those which the local authority is required to observe by virtue of any enactment;
 - (b) those which have been specified in guidance issued for the purposes of this section and that section by the Scottish Ministers;
 - (c) those which, whether by reference to any generally recognised, published code or otherwise, are regarded as proper accounting practices to be observed in the preparation and publication of accounts of local authorities.
- (3) In the event of a conflict in any respect between the practices within paragraph (a) of subsection (2) above and those within paragraph (b) or (c) of that subsection, only those within paragraph (a) are to be regarded as proper accounting practices in that respect, and in the event of a conflict in any respect between those within paragraph (b) and paragraph (c) of that subsection, only those within paragraph (b) are, in that respect, to be so regarded.