



Local Government in Scotland Act 2003

2003 asp 1

PART 8

MISCELLANEOUS

55 Auditor's duty in relation to aspects of best value and community planning

- (1) Section 99 (duties of auditors) of the 1973 Act is renumbered as subsection (1) of that section and, in that subsection, in paragraph (c), for the words from “economy” onward there is substituted “best value and is complying with its duties under sections 15 to 17 (community planning) of the Local Government in Scotland Act [2003 \(asp 1\)](#)”.
- (2) After that subsection there is inserted—
 - “(2) In subsection (1) above, the references to best value and arrangements for securing it are references to best value within the meaning of section 1 of the Local Government in Scotland Act [2003 \(asp 1\)](#) and the arrangements for securing it which are to be made under that section.”.