
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 121

**The Police and Fire Reform (Scotland)
Act 2012 (Supplementary, Transitional,
Transitory and Saving Provisions) Order 2013**

PART 3

JOINT BOARDS

Closure of accounts etc.

7.—(1) In respect of each joint board, the accounting authority mentioned in column 2 of the Tables in the Schedule corresponding to that joint board and its officers must, in relation to the accounts and reports for any period ending before 1st April 2013, discharge—

(a) any functions under—

(i) sections 96 to 102, 103A to 103J and 118 of the 1973 Act⁽¹⁾;

(ii) the Local Authority Accounts (Scotland) Regulations 1985⁽²⁾; and

(iii) sections 3 to 5, 12 and 13 of the Local Government in Scotland Act 2003⁽³⁾,

which would have fallen to be discharged on or after that date by that joint board or its officers; and

(b) any such functions which fell to be discharged before that date but which have not been discharged.

(1) Section 96 was amended by the Local Government (Scotland) Act 1975 (c.30), section 18; the Local Government etc. (Scotland) Act 1994 (c.39) (“the 1994 Act”), Schedule 4, paragraph 1; and the Public Finance and Accountability (Scotland) Act 2000 (asp 1) (“the 2000 Act”), schedule 4, paragraph 3(2). Section 97 was amended by the Local Government (Scotland) Act 1975 (c.30), Schedule 6, paragraph 48; the Local Government Act 1988 (c.9), section 35(2); the National Health Service and Community Care Act 1990 (c.19) (“the 1990 Act”), Schedule 7, paragraph 3; the Social Security Administration (Fraud) Act 1997 (c.47) (“the 1997 Act”), section 7(2); the Health Act 1999 (c.8), Schedule 5, paragraph 1; the 2000 Act, schedule 4, paragraph 3(3); the Local Government in Scotland Act 2003 (asp 1) (“the 2003 Act”), section 53; and S.I. 1991/1997 and 2008/948. Sections 97A and 97B were inserted by the Local Government Act 1988 (c.9), section 35(3). Section 97A was amended by the 2000 Act, schedule 4, paragraph 3(4) and the 2003 Act, section 6. Section 97B was amended by the 2003 Act, section 54(1). Section 98 was amended by the 2000 Act, schedule 4, paragraph 3(5). Section 99 was amended by the 2003 Act, section 55. Section 100 was amended by the Criminal Procedure (Scotland) Act 1975 (c.21), sections 289F and 289G; the 1990 Act, Schedule 7, paragraph 7(3); the 1994 Act, Schedule 13, paragraph 92(25) and Schedule 14, paragraph 1; the 2000 Act, schedule 4, paragraph 3(7); and the 2003 Act, section 54(2). Section 101 was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c.31), section 10(1) and the 2000 Act, schedule 4, paragraph 3(8). Section 101A was inserted by the 1997 Act, section 7(3). Section 102 was amended by the Local Government and Housing Act 1989 (c.42), section 185(b); the 1994 Act, Schedule 13, paragraph 92(26); the 2000 Act, schedule 4, paragraph 3(9)(b); the Ethical Standards in Public Life (Scotland) Act 2000 (asp 7), section 33(1); the 2003 Act, section 56; and the Public Services Reform (Scotland) Act 2010 (asp 8), section 129. Sections 103A to 103J were inserted by the Ethical Standards in Public Life etc. (Scotland) Act 2000 (asp 7), section 33(3). Section 118 was amended by the 1994 Act, Schedule 14, paragraph 1 and the Transport (Scotland) Act 2005 (asp 12), schedule 1, paragraph 15(3).

(2) S.I. 1985/267. As amended by S.S.I. 2011/64.

(3) 2003 asp 1.

(2) As respects anything falling to be done on or after 1st April 2013 in relation to the accounts referred to in paragraph (1), the provisions referred to in that paragraph have effect as if those accounts were the accounts of the accounting authority, but—

- (a) the documents to which an auditor has the right of access under subsection (1) of section 100 of the 1973 Act⁽⁴⁾ include any documents relating to the joint board in question which are in the possession of—
 - (i) any constituent local authority corresponding to that joint board;
 - (ii) where the joint board in question was a joint police board, the Scottish Police Authority;
 - (iii) where the joint board in question was a joint fire and rescue board, the Scottish Fire and Rescue Service;
- (b) the persons who may be required to give information under that subsection include any person who was an officer of the joint board in question, or an officer of a corresponding constituent local authority with knowledge of the joint board's functions, at any time during the period to which the accounts relate; and
- (c) the references in subsection (3) of section 101 of the 1973 Act to any officer include any person who was an officer of the joint board in question, or an officer of a corresponding constituent local authority with knowledge of the joint board's functions, at any time during the period to which the accounts relate.

(4) [1973 c.65](#). As amended by the Public Finance and Accountability (Scotland) Act 2000 ([asp 1](#)), schedule 4, paragraph 3(7)(a).