
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 200

The Local Authority Accounts (Scotland) Regulations 2014

PART 3

Published accounts and audit

Publication of the audited Annual Accounts

11.—(1) The local authority must publish—

- (a) the Annual Accounts for that financial year as signed under regulation 10;
- (b) the certificate placed on the Annual Accounts under section 101(4) of the 1973 Act by the auditor;
- (c) the accounts of all its local authority subsidiary bodies; and
- (d) a copy of every further report provided by the auditor to the authority that relates to the signed Annual Accounts.

(2) A local authority is to publish the documents mentioned in paragraph (1) by making a copy of them, or a link to a copy of them, available on a website of the authority for a period of at least five years and by making copies available for purchase throughout that period on payment of such amount as the authority considers reasonable.

(3) The documents referred to in paragraph (1)(a) to (c) must be published no later than 31st October immediately following the financial year to which they relate, and any report referred to in paragraph (1)(d) must be published no later than the following 31st December.

(4) Paragraph (5) applies where a local authority receives—

- (a) a report sent in terms of section 102(2) of the 1973 Act (reports to Accounts Commission for Scotland by Controller of Audit)(**1**), other than a report with respect only to the matters described in section 102(1)(c) of that Act (best value and community planning);
- (b) a report sent in terms of section 102(4) of that Act (special report by the Controller of Audit with respect to local authority accounts); or
- (c) an order under section 103F(7) of that Act (order of the Scottish Ministers following Accounts Commission recommendations)(**2**).

(5) The local authority must immediately on receipt of any report or order referred to in paragraph (4)—

- (a) publish it in the manner set out in paragraph (2); and
- (b) provide a link to that report or order along with any documents referred to in paragraph (1) that are published on its website, for every financial year to which the report or order relates.

(1) Section 102(1) and (2) were substituted by section 56 of the Local Government in Scotland Act 2003. There are other amendments to section 102 that are not relevant to these Regulations.

(2) Section 103F was added by section 33(3) of the Ethical Standards in Public Life etc. (Scotland) Act 2000 (asp 7).

Status: *This is the original version (as it was originally made).*
