



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Accounts and audit

106 Application of ss. 93 to 105 to bodies other than local authorities and to officers.

(1) The foregoing provisions of this Part of this Act and any regulations made by the Secretary of State under section 105 of this Act shall, subject to any necessary modifications, apply with respect to the following bodies, that is to say—

- (a) any committee, joint committee or joint board all the members of which, other than any ex officio members, are appointed by one or more local authorities;
- (b) the trustees for any charity, foundation, mortification, or other purpose, where a local authority, or some members of such an authority as such, are the sole trustees for such charity, foundation, mortification or other purpose;

[^{F1}(ba) a Transport Partnership created under the Transport (Scotland) Act 2005 (asp 12);]

[^{F2}(bb) an integration joint board established by order under section 9 of the Public Bodies (Joint Working) (Scotland) Act 2014 (but subject to subsection (1A)),]

^{F3}(c)

as they apply with respect to a local authority; and any provision contained in any enactment with respect to such a committee, joint committee or joint board, or in any trust deed or other instrument regulating any such charity, foundation, mortification or other purpose as aforesaid, shall, so far as inconsistent herewith, cease to have effect:

^{F3}

[^{F4}(1A) Despite subsection (1), sections 101A and 105A of this Act do not apply with respect to an integration joint board.]

Changes to legislation: Local Government (Scotland) Act 1973, Section 106 is up to date with all changes known to be in force on or before 18 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (2) Where an officer of a body whose accounts are required to be audited in accordance with this Part of this Act receives any money or other property on behalf of that body, or receives any money or other property for which he ought to account to that body, the accounts of that officer shall be audited by the auditor of the accounts of the body, and sections 96 to 105 of this Act and any regulations made by the Secretary of State under section 105 of this Act shall, subject to any necessary modifications, apply accordingly to those accounts and that audit.

^{F5}(3)

Textual Amendments

- F1** S. 106(1)(ba) inserted (10.10.2005) by [Transport \(Scotland\) Act 2005 \(asp 12\)](#), ss. 4, 54(2), **Sch. 1 para. 15(2)**; S.S.I. 2005/454, {art. 2 Table}, Sch. 2
- F2** S. 106(1)(bb) inserted (22.9.2014) by [Public Bodies \(Joint Working\) \(Scotland\) Act 2014 \(asp 9\)](#), ss. **13(a)**, 72(2); S.S.I. 2014/231, art. 2
- F3** S. 106(1)(c) and the proviso repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 90(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F4** S. 106(1A) inserted (22.9.2014) by [Public Bodies \(Joint Working\) \(Scotland\) Act 2014 \(asp 9\)](#), ss. **13(b)**, 72(2); S.S.I. 2014/231, art. 2
- F5** S. 106(3) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(12)**; S.S.I. 2000/10, **art. 2(3)**

Modifications etc. (not altering text)

- C1** S. 106 excluded by [Local Government and Housing Act 1989 \(c.42, SIF 81:1, 2\)](#), s. **11(1)(4)**
- C2** The “said Act of 1967” means [Water \(Scotland\) Act 1967 \(c. 78\)](#)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 7 para. 7(3) inserted by [1989 c. 42 Sch. 11 para. 36](#)