



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Accounts and audit

97 Establishment of Commission for Local Authority Accounts in Scotland.

(1) There shall be established a body, to be known as the [^{F1}Accounts Commission for Scotland] (hereafter in this Part of this Act referred to as “the Commission”), which shall consist of such number of members, not being more than [^{F2}twelve] or less than [^{F2}six], as the Secretary of State may determine, and the members shall be appointed by the Secretary of State after consultation with such associations of local authorities ^{F3} . . . as appear to him to be concerned and with such other organisations or persons as he may think appropriate.

(2) The Commission shall have the following functions, that is to say—

- (a) securing the audit of all accounts of
 - [^{F4}(i)] local authorities
 - ^{F5}[^{F6}(ii)]
 - ^{F7}(iii)
 - ^{F6}(iv)
 - ^{F6}(v)

in accordance with the provisions of this Part of this Act;]

- (b) considering all reports made in accordance with the said provisions and investigating all matters raised by any such report;
- (c) making recommendations to the Secretary of State and to local authorities ^{F8} . . . in accordance with the said provisions; . . . ^{F9}
- (d) advising the Secretary of State on any matter relating to the accounting of local authorities ^{F10} . . . which he may refer to them for advice [^{F11}and
- (e) functions conferred by sections 97A and 97B of this Act.]

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[^{F12}(2AA) Any function of the Commission may be exercised on behalf of the Commission by any person (whether or not a member of the staff of Audit Scotland) authorised by the Commission to do so.

(2AB) Subsection (2AA) above does not apply in relation to the following functions—

- (a) considering reports in pursuance of subsection (2)(b) above,
- (b) appointing an auditor under subsection (6) below,
- (c) deciding who is to audit any account, or class of account, in pursuance of this Part of this Act,
- (d) deciding whether to undertake or promote a study under section 97A or 105A of this Act.

(2AC) Subsections (2AA) and (2AB) above do not affect the responsibility of the Commission for the exercise of their functions.]

^{F13}(2A)

^{F14}(2B)

(3) The Secretary of State may, after consultation with the Commission, with such associations of local authorities ^{F15} . . . as appear to him to be concerned and with such other organisations or persons as he may think appropriate, give to the Commission directions of a general character as to the discharge of their functions and the Commission shall give effect to any direction so given.

(4) There shall be a Controller of Audit who shall be appointed by the Commission after consultation with, and subject to the approval of, the Secretary of State ^{F16} . . .

[^{F17}(4AA) The Controller of Audit shall, by virtue of appointment as such, be a member of the staff of Audit Scotland unless that person is also the Auditor General for Scotland.]

(4A)

^{F18}(4B)

^{F18}(4C)

^{F18}(4D)

[^{F19}(4E) The Secretary of State may supply to the Commission any information held by him which relates to housing benefit or council tax benefit and which appears to him to be relevant to the exercise of any of the functions of the Commission.]

(5) The provisions of Schedule 8 to this Act shall have effect in relation to the Commission.

(6) In this Part of this Act “auditor” includes [^{F20}(a)] the Controller of Audit, [^{F20}(b)] [^{F21}members of the staff of Audit Scotland], being professional accountants, and [^{F20}(c)] . . . auditors appointed by the Commission for the purpose of conducting audits or, as the case may be, a particular audit, under this Part of this Act, ^{F22} . . . ^{F23} . . .

^{F24}(6A)

[^{F25}(7) A person shall not be appointed as auditor by the Commission under subsection (6) above unless—

- (a) he is eligible for appointment as a [^{F26}statutory auditor under Part 42 of the Companies Act 2006] ; or

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[^{F27}(b) he is a member of a body of accountants established in the United Kingdom or another EEA State.]]

[^{F28}(7A) In subsection (7), “EEA State” means a member State, Norway, Iceland or Lichtenstein.]

Textual Amendments

- F1** Words in s. 97(1) substituted (1.12.1994) by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(1), **Sch. 7 para. 3(2)(a)**; S.I. 1994/2658, art. 3(d)
- F2** Words in s. 97(1) substituted (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(a)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F3** Words in s. 97(1) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(a)**; S.S.I. 2000/10 (c. 1), art. 2(3)
- F4** "S. 97(2)(a)(i)" inserted (1.4.1995) by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(1), **Sch. 7 para. 3(3)(a)(i)**; S.I. 1994/2658, art. 4(a)
- F5** S. 97(2)(a)(ii)–(v) inserted (1.4.1995) by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(1), **Sch. 7 para. 3(3)(a)(ii)**; S.I. 1994/2658, art. 4(a)
- F6** S. 97(2)(a)(ii)(iv)(v) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(b)**; S.S.I. 2000/10 (c. 1), art. 2(3)
- F7** S. 97(2)(a)(iii) repealed (1.10.1999) by 1999 c. 8, ss. 65, **Sch. 5**; S.S.I. 1999/90, art. 2 **Sch. 2**
- F8** Words in s. 97(2)(c) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(b)**; S.S.I. 2000/10 (c.1), art. 2(3)(b)
- F9** Word repealed by Local Government Act 1988 (c. 9, SIF 81:1, 2), s. 35(2)
- F10** Words in s. 97(2)(d) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(b)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F11** Word “and” and s. 97(2)(e) added by Local Government Act 1988 (c. 9, SIF 81:1, 2), s. 35(2)
- F12** S. 97(2AA-2AC) inserted (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(c)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F13** S. 97(2A)(2B) inserted (1.4.1995) by National Health Service and Community Care Act 1990 (c. 19, SIF 113:2), s. 36(1), **Sch. 7 para. 3(4)**; S.I. 1994/2658, art. 4(a)
- F14** S. 97(2B) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(d)**; S.S.I. 2000/10 (c.1), art. 2(3)(d)
- F15** Words in s. 97(3) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(e)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F16** Words in s. 97(4) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(f)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F17** S. 97(4AA) inserted (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(g)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F18** S. 97(4A)-(4D) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(h)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F19** S. 97(4E) inserted (1.7.1997) by 1997 c. 47, s. 7(2); S.I. 1997/1577, art. 2, **Sch.**
- F20** Word inserted by Local Government (Scotland) Act 1975 (c. 30), **Sch. 6 Pt. II para. 48**
- F21** Words in 97(6) substituted (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(i)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F22** Words in s. 97(6) omitted (1.10.1991) by virtue of S.I. 1991/1997, reg. 2, **Sch. para. 23(a)** (with reg. 4).
- F23** Words in S. 97(6) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(i)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F24** S. 97(6A) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch. 4 para. 3(3)(j)**; S.S.I. 2000/10 (c.1), art. 2(3)
- F25** S. 97(7) substituted (1.10.1991) by S.I. 1991/1997, reg. 2, **Sch. para. 23(b)** (with reg. 4).
- F26** Words in s. 97(7)(a) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1), **Sch. 1 para. 1(m)** (with arts. 6, 11, 12)

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F27 S. 97(7)(b) substituted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 53(1), 62(2)**; S.S.I. 2003/134, **art. 2(1)**, Sch.

F28 S. 97(7A) substituted (1.7.2013) by The European Union (Amendments in respect of the Accession of Croatia) (Scotland) Regulations 2013 (S.S.I. 2013/177), reg. 1(1), **sch. para. 1**

Modifications etc. (not altering text)

C1 Ss. 96-102 modified (1.4.2013) by The Police and Fire Reform (Scotland) Act 2012 (Supplementary, Transitional, Transitory and Saving Provisions) Order 2013 (S.S.I. 2013/121), arts. 1(1), 7, **sch.**

C2 S. 97(3) applied by Self-Governing Schools etc. (Scotland) Act 1989 (c. 39, SIF 41:2), **s. 77(4)**

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