

SCHEDULES.

THIRD SCHEDULE

Audit of Accounts of County and Town Councils.

- 11 Within fourteen days after the completion of the audit or, as the case may be, after any question raised under an interim report by an auditor has been determined as aforesaid the auditor shall report on the accounts audited, and shall certify on each duplicate abstract thereof the amount in words at length of the expenditure so audited and allowed, and further that all the regulations with respect to the accounts have been complied with, and that he has ascertained by the audit the correctness of the accounts. He shall forthwith send one duplicate abstract of the accounts to the council and the other duplicate abstract to the Secretary of State, provided that, if the Secretary of State shall so determine, such abstract may come in place of and render unnecessary a return of the receipts and expenditure of the council in pursuance of the Local Taxation Returns (Scotland) Act, 1881. The auditor shall also send to the accountant of the Scottish Education Department (in this Schedule referred to as the Department) a copy of the abstract of the accounts relating to education of every county council and of the town council of every burgh being a county of a city with a report and certificate thereon as aforesaid.