

SCHEDULE

AMENDMENTS TO ENACTMENTS

Local Government (Scotland) Act 1973(1)

23. Section 97 of the Local Government (Scotland) Act 1973 (Commission for Local Authority Accounts in Scotland) shall be amended as follows—

- (a) in subsection (6), omit the word “approved” where it first appears and the words from “and “approved auditor”” to the end; and
- (b) for subsection (7) substitute—

“(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 company auditor under section 25 of the Companies Act 1989; or
- (b) he is a member of the Chartered Institute of Public Finance and Accountancy or of any other body of accounts established in the United Kingdom and for the time being approved by the Secretary of State for the purposes of this subsection.”.