Changes to legislation: *There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 3. (See end of Document for details)*

SCHEDULE 4
MODIFICATION OF ENACTMENTS RELATING TO PART 2

Local Government (Scotland) Act 1973 (c.65)

3 (1) The Local Government (Scotland) Act 1973 is amended as follows.

(2) In section 96 (accounts and audit of local authorities), in subsection (4), for "an officer of the Accounts Commission for Scotland" substitute " a member of the staff of Audit Scotland ".

(3) In section 97 (Accounts Commission for Scotland)—

(a) in subsection (1)—

(i) for "fifteen" substitute " twelve ",

(ii) for "eleven" substitute " six ",

(iii) the words "and such organisations connected with the health service" are repealed,

(b) in subsection (2), the following provisions are repealed—

(i) paragraph (a)(ii), (iv) and (v),

(ii) in paragraph (c), the words "or, as the case may be, health service bodies",

(iii) in paragraph (d), the words "or health service bodies",

(c) after that subsection insert—

"(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.",

(d) subsection (2B) is repealed,

(e) in subsection (3), the words "and such organisations connected with the health service" are repealed,

(f) in subsection (4), the words from "and the Commission" to the end are repealed,

(g) after that subsection insert—

"(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.",

(h) subsections (4A) to (4D) are repealed,

Changes to legislation: *There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 3. (See end of Document for details)*

(i) in subsection (6), for "officers of the Commission" substitute " members of the staff of Audit Scotland ", and the words from "or a person" to the end are repealed,

(j) subsection (6A) is repealed.

(4) In section 97A (studies for improving economy etc. in services), in each of subsections (2) and (3), the words from "and, in" to the end are repealed.

(5) In section 98 (expenses and accounts of the Accounts Commission)—

(a) in subsection (1), for paragraphs (a) to (c) substitute " such expenses shall be met by Audit Scotland ",

(b) subsections (2) to (7) are repealed.

(6) In section 99 (general duties of auditors)—

(a) the words "or health service body", in both places where they occur, are repealed,

(b) in paragraph (a), the words from "or, in the case of a health service body" to "1978" are repealed.

(7) In section 100 (auditor's right of access to documents)—

(a) in subsection (1), the words "or health service body" and "or body" are repealed,

(b) in subsection (1B), the words "or body" are repealed,

(c) in subsection (2), the words "and health service body" are repealed.

(8) In section 101 (completion of audit), subsection (5) is repealed.

(9) In section 102 (reports to Commission by Controller of Audit)—

(a) in subsection (1), the words "and health service bodies" and "or health service body" are repealed,

(b) subsection (5) is repealed.

(10) In section 103 (action by Commission on reports by Controller of Audit), the words "with respect to the accounts of any local authority" are repealed.

(11) Section 104A (special provisions as to audit of health service bodies) is repealed

(12) In section 106 (application of sections 93 to 105 to bodies other than local authorities and to officers), subsection (3) is repealed.

(13) In Schedule 8 (provisions as to the Accounts Commission for Scotland)—

(a) in paragraph 3A—

(i) the words "out of their funds" are repealed,

(ii) at the end insert " ; and such salary, fees and allowances shall be paid by Audit Scotland ",

(b) in paragraph 4(1), for "five" substitute " four ",

(c) paragraph 6 is repealed,

(d) in paragraph 7, the words from "and, without prejudice" to the end are repealed.

Changes to legislation:
There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 3.