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**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)

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## 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    - (iii) the words “and such organisations connected with the health service” are repealed,
  - (b) in subsection (2), the following provisions are repealed—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  - (d) subsection (2B) is repealed,
  - (e) in subsection (3), the words “and such organisations connected with the health service” are repealed,
  - (f) in subsection (4), the words from “and the Commission” to the end are repealed,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,

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- (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.