

*These notes relate to the Local Government in Scotland Act
2003 (asp 1) which received Royal Assent on 11 February 2003*

LOCAL GOVERNMENT IN SCOTLAND ACT 2003

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Part 1 - Best Value and Accountability

Section 3 – Action by Accounts Commission following report by Controller of Audit

14. **Section 3** sets out what the Accounts Commission for Scotland (“the Accounts Commission”) can do once it has received a report from the Controller of Audit (“the Controller”) made under section 102 of the Local Government (Scotland) Act 1973 (“the 1973 Act”). The Accounts Commission may require the Controller to look into a specific issue or to look at an issue in more detail. In circumstances where it thinks it appropriate the Accounts Commission may hold a public hearing on the issue, before stating findings; state findings without holding a hearing; or decide to take no further action.