



Local Government in Scotland Act 2003

2003 asp 1

PART 8

MISCELLANEOUS

53 Qualification of and assistance for Accounts Commission auditors

- (1) In section 97 of the 1973 Act, in subsection (7) (qualification of auditors appointed by Accounts Commission), for paragraph (b) there is substituted—
 - “(b) he is a member of a body of accountants established in the United Kingdom or another EEA State.”.
- (2) After that subsection there is inserted—
 - “(7A) In subsection (7) above, “EEA State” means any State which is a Contracting Party to the Agreement on the European Economic Area signed at Oporto on 2nd May 1992, as adjusted by the Protocol signed at Brussels on 17th March 1993.”.
- (3) Auditors appointed under section 97 of the 1973 Act by the Accounts Commission (whether or not officers of the Commission) may be assisted by having such of their functions as may be specified in arrangements approved by the Commission carried out by other persons so specified or so referred to.
- (4) Such arrangements may apply generally or to a particular case or cases.