

*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 8 – Miscellaneous

Section 53 – Qualification of and assistance for Accounts Commission auditors

122. This section amends the provisions in the 1973 Act relating to appointment of local authority auditors to allow a wider group of qualified persons from within the UK or European Economic Area to undertake this role. In addition this section provides for a scheme of delegation whereby auditors approved by the Accounts Commission for Scotland may delegate some or all of their functions to another individual or group where approval from the Accounts Commission has been sought.