

*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 55 – Auditor’s duty in relation to aspects of best value and community planning

126. **Section 55** amends the 1973 Act to widen the existing duty of local authority auditors so that they can audit the arrangements local authorities have made to secure Best Value and to initiate, maintain and facilitate the process of community planning.