



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART V

INTERNAL ORGANISATION

Staff

66 Security to be taken in relation to officers.

- (1) A local authority shall, in the case of an officer employed by them, whether under this or any other enactment, who by reason of his office or employment is likely to be entrusted with the custody or control of money, and may, in the case of any other officer employed by them, take such security for his duly accounting for all money or property which may be entrusted to him, as the local authority consider sufficient.
- (2) A local authority may, in the case of a person not employed by them but who is likely to be entrusted with the custody or control of money or property belonging to the local authority, take such security as they think sufficient for the person duly accounting for all such money or property.
- (3) A local authority shall defray the cost of any security taken under this section, and every such security shall be produced to the auditor at the audit of the accounts of the local authority.

Modifications etc. (not altering text)

C1 S. 66 applied (*temp.* from 6.4.1995 until 1.4.1996) by [S.I. 1995/789](#), art. 2, [Sch. para. 3](#)

Changes to legislation:

Local Government (Scotland) Act 1973, Section 66 is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 7 para. 7(3) inserted by [1989 c. 42 Sch. 11 para. 36](#)