



# Local Government (Scotland) Act 1973

## 1973 CHAPTER 65

### PART VII

#### FINANCE

##### *Accounts and audit*

#### **101 Right of interested person to inspect and object to accounts: completion of audit**

- (1) Any person interested may inspect a copy of the abstract of the accounts of a local authority prepared by the authority under section 96(3) of this Act and may take copies or extracts from it without charge.
- (2) Any person interested may object to the accounts of a local authority or to any part of those accounts by—
  - (a) sending his objection in writing, together with a statement of the grounds thereof, to the auditor, and
  - (b) sending a copy of that objection and statement to the authority and to any officer of the authority who may be concerned.
- (3) Where any person objects under subsection (2) above to the accounts of a local authority, the auditor shall, if so requested by that person or authority or by any officer of the authority who may be concerned, afford to that person or authority or officer, as the case may be, an opportunity of appearing before and being heard by the auditor with respect to that objection; and any such person or officer may so appear and be heard either personally or by a representative.
- (4) Within fourteen days of the completion of the audit of the accounts of a local authority the auditor shall place on each duplicate abstract of those accounts prepared by the authority under section 96(3) of this Act a certificate, in such form as the Commission may direct, to the effect that he has audited the accounts in accordance with the provisions of this Part of this Act; and the auditor shall, on so certifying, forthwith send one duplicate abstract of the accounts to the Commission and the other duplicate abstract to the local authority.