



# Local Government (Scotland) Act 1973

## 1973 CHAPTER 65

### PART VII

#### FINANCE

##### *Accounts and audit*

#### **[<sup>F1</sup>103C Hearings on special reports**

- (1) Subject to subsections (2) to (12) below, the procedure at a hearing held under section 103B(1)(b) of this Act shall be such as the Commission determines.
- (2) The Commission may, at any one hearing, consider—
  - (a) allegations of blame, in connection with an item of account being contrary to law, against; and
  - (b) failures, negligence or misconduct by, more than one officer or member of a local authority.
- (3) A hearing shall be conducted by not fewer than three members of the Commission selected by the chairman of the Commission.
- (4) Notwithstanding paragraph 4(1) of Schedule 8 to this Act, for the purposes of this section, the quorum for a meeting of the Commission shall be three.
- (5) The following—
  - (a) an officer or member—
    - (i) as to whom the question of blame in connection with an item of account being contrary to law is; or
    - (ii) whose alleged failure, negligence or misconduct is being considered by a hearing, is; and
  - (b) the local authority are, entitled to be heard at the hearing.

*Changes to legislation: Local Government (Scotland) Act 1973, Section 103C is up to date with all changes known to be in force on or before 13 April 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. (See end of Document for details) View outstanding changes*

- (6) An officer or member entitled to be heard at a hearing shall be entitled to be heard either in person or represented by counsel or a solicitor or any other person.
- (7) The members of the Commission conducting a hearing may—
- (a) require any person, including officers or members or former officers or members of any local authority, to attend the hearing, give evidence and produce documents;
  - (b) administer oaths.
- (8) A person shall not, however, be compelled to give any evidence or produce any documents which that person could not be compelled to give or produce in civil proceedings in the Court of Session.
- (9) A person who, without reasonable excuse, fails to comply with a requirement imposed under subsection (7)(a) above is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (10) The Commission may pay persons appearing at a hearing or attending it for the purpose of giving evidence or producing documents such expenses or allowances as it thinks fit.
- (11) A hearing shall be held in public unless the members of the Commission conducting it determine that it is in the public interest that it, or such part of it as they specify for the purposes of this subsection, be not so held.
- (12) In this section, “documents” includes information held by means of a computer or in any other electronic form.]

#### Textual Amendments

- F1** Ss. 103(A)-(J) inserted (1.1.2002) by 2000 asp 7, s. 33(3); S.S.I 2001/474 art. 3 (subject to transitional provisions in art. 4)

#### Modifications etc. (not altering text)

- C1** Ss. 103A-103J modified (1.4.2013) by The Police and Fire Reform (Scotland) Act 2012 (Supplementary, Transitional, Transitory and Saving Provisions) Order 2013 (S.S.I. 2013/121), arts. 1(1), 7, sch.
- C2** S. 103C applied (with modifications) (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), ss. 4(1), 62(2); S.S.I. 2003/134, art. 2(1), Sch.

**Changes to legislation:**

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**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](#)