



# Local Government in Scotland Act 2003

2003 asp 1

## PART 1

### BEST VALUE AND ACCOUNTABILITY

#### *Enforcement*

#### **3 Action by Accounts Commission following report by Controller of Audit**

- (1) On a report being made to it by the Controller of Audit under section 102(1) of the Local Government (Scotland) Act 1973 (c. 65) (the “1973 Act”), the Accounts Commission for Scotland may do, in any order, all or any of the following, or none of them—
  - (a) direct the Controller of Audit to carry out further investigations;
  - (b) hold a hearing;
  - (c) state its findings.
- (2) Findings which do not follow a hearing shall, for the purposes of section 103D of the 1973 Act, as applied by section 4 below, be treated as the findings of the members of the Commission holding a hearing.