
SCOTTISH STATUTORY INSTRUMENTS

2006 No. 468

**The Local Government Pension Scheme
(Scotland) Amendment (No. 2) Regulations 2006**

Accounts and audit

31. For regulation 75 substitute—

“75.—(1) After any audit of any pension fund of theirs an administering authority shall immediately send copies—

- (a) of the revenue account and balance sheet of the fund; and
- (b) of any report by the auditor,

to each body whose employees are active members.

(2) The input period for the purposes of section 238 of the Finance Act 2004 is the year ending 31st March 2007 and each year ending 31st March thereafter.”.