



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Accounts and audit

[^{F1}103B Action by Commission on receipt of special reports

- (1) On receiving a special report under section 102(3) of this Act from the Controller of Audit, the Commission may—
 - (a) direct the Controller to carry out further investigations;
 - (b) hold a hearing;
 - (c) state a case on any question of law arising on the special report for the opinion of the Court of Session;
 - (d) subject to subsections (2) and (3) below, do none of the above.
- (2) The Commission shall hold a hearing if requested to so in writing by—
 - (a) the local authority which was sent a copy of the report under section 102(3A) of this Act;
 - (b) any person, named or referred to in the report—
 - (i) as being to blame in connection with an item of account being contrary to law;
 - (ii) whose failure, negligence or misconduct is a subject of the report; or
 - (iii) who was sent a copy of the report under section 102(3A) of this Act.
- (3) The Commission shall state a case under subsection (1)(c) above if directed to do so by the Court of Session.]

Status: Point in time view as at 01/01/2002. This version of this provision has been superseded.

Changes to legislation: Local Government (Scotland) Act 1973, Section 103B is up to date with all changes known to be in force on or before 30 July 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)

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)

Status:

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