

STATUTORY INSTRUMENTS

1971 No. 2023 (S. 213)

LOCAL GOVERNMENT, SCOTLAND
The Local Government Audit (Scotland)
Amendment Regulations 1971

Made - - - 8th December 1971

Coming into Operation 1st January 1972

In the exercise of the powers conferred upon me by section 207 of the Local Government (Scotland) Act 1947(a), and of all other powers enabling me in that behalf, I hereby make the following regulations:—

1.—(1) These regulations may be cited as the Local Government Audit (Scotland) Amendment Regulations 1971 and shall come into operation on 1st January 1972.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament, and as if these regulations and the regulation hereby revoked were Acts of Parliament.

2. Regulation 4 of the Local Government Audit (Scotland) Regulations 1948(c) is hereby revoked.

Gordon Campbell,
One of Her Majesty's Principal
Secretaries of State.

St. Andrew's House,
Edinburgh.
8th December 1971.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the Local Government Audit (Scotland) Regulations 1948, to remove the obligation on the auditor to initial or stamp all vouchers submitted to him and to mark thereon the date of his examination.

(a) 1947 c. 43. (b) 1889 c. 63. (c) S.I. 1948/712 (Rev. XII, p. 621: 1948 I, p. 1748).