

# Objections to local authority accounts

## Extracts of legislation

### Local Government (Scotland) Act 1973

#### **101 Right of interested person to inspect and object to accounts: completion of audit**

(1) At each audit under this Part of this Act of a local authority's accounts, any persons interested may inspect the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating thereto and make copies of all or any part of the accounts and those other documents.

(2) Any person interested may object to the accounts of a local authority or to any part of those accounts by—

(a) sending his objection in writing, together with a statement of the grounds thereof, to the auditor, and

(b) sending a copy of that objection and statement to the authority and to any officer of the authority who may be concerned.

(3) Where any person objects under subsection (2) above to the accounts of a local authority, the auditor shall, if so requested by that person or authority or by any officer of the authority who may be concerned, afford to that person or authority or officer, as the case may be, an opportunity of appearing before and being heard by the auditor with respect to that objection; and any such person or officer may so appear and be heard either personally or by a representative.

#### **195 Public notices**

Save as otherwise expressly provided, a public notice required to be given by a local authority shall be given—

(a) by displaying the notice conspicuously at or near the principal entrance to the offices of the authority; and

(b) by posting the notice in some conspicuous place or places within the area of the authority or by inserting a copy of the notice in a newspaper circulating in the area of the authority; and

(c) in such other manner, if any, as appears to the authority to be desirable for giving publicity to the notice.

## **The Local Authority Accounts (Scotland) Regulations 2014**

### **Notice of public right to inspect and object to accounts**

9.—(1) A local authority must give public notice of the right of interested persons to inspect and object to its accounts, as provided for by section 101 (rights of interested persons to inspect and copy documents and to object to accounts)(1) of the 1973 Act.

(2) In the application of this regulation, in any year in which a date referred to is not a working day, that date is to be read as the date of the next working day.

(3) The notice referred to in paragraph (1) must—

(a) be given in accordance with section 195 (public notices) of the 1973 Act no later than 17th June immediately following the financial year to which the accounts relate;

(b) be published on a website of the authority; and

(c) not be removed from that website during the period throughout which the right to inspect subsists, as described in paragraph (4)(a).

(4) The notice referred to in paragraph (1) must set out the provisions of section 101(1) and (2) of the 1973 Act and state—

(a) that the accounts and other documents referred to in section 101(1) of the 1973 Act will be available for inspection during the ordinary business hours of the local authority for a period of 15 working days from (and including) the date specified in the notice in accordance with paragraph (5);

(b) the place or places at which those accounts and other documents will be available and the hours during which they will be available there;

(c) that no charge will be made for inspection of documents or for copying of them by persons who are inspecting them, with details of any charges that the local authority proposes to make should a person inspecting them wish to be provided with copies;

(d) the name and address of the auditor; and

(e) that objections to the accounts may be sent to the auditor at that address until the end of the working day that follows the period described in sub-paragraph (a).

(5) The date specified in the notice in terms of paragraph (4)(a) must be at least 14 days after the date that notice is published, but cannot be later than 1st July in the year in which the notice is published.