EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations provide for payments of a recurring or routine nature or payments incurred in circumstances of emergency to be made without an order signed by two members of the finance committee of the County or Town Council and countersigned by the County or Town Clerk provided that the payments so made, other than payments of salaries, wages or allowances to officers in terms of their appointment, are reported to the finance committee as soon as practicable after the date of payment.

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(2) AUDIT

The Local Government Audit (Scotland) Regulations, 1948

1948 No. 712 (S. 50)

Made - - - -	*6th April*, 1948
Coming into Operation	*15th April*, 1948

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) Regulations, 1948; and shall come into operation on the 15th day of April, 1948.

(2) The Interpretation Act, 1889(b), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

(3) The Local Government Audit Regulations (Scotland), 1931(c) and 1943(d), are hereby revoked.

2. The Auditor shall make himself acquainted, so far as necessary for the purposes of the audit, with the provisions of the Statutes, and Orders and Regulations made thereunder, under which sums are receivable or payable by the local authority and for this purpose the local authority shall, so far as may be conveniently possible, make available to the auditor such Statutes, Orders and Regulations.

3. The audit shall be made from time to time throughout the period to which the accounts relate and shall be completed in time to enable the local authority to observe the requirements of section 190 of the Local Government (Scotland) Act, 1947 (hereinafter referred to as " the Act ").

(a) 10 & 11 Geo. 6. c. 43.
(b) 52 & 53 Vict. c. 63.
(c) S.R. & O. 1931 (No. 509) p. 582.
(d) S.R. & O. 1943 (No. 1305) I, p. 616.

4. The Auditor shall initial or stamp all vouchers submitted to him and mark thereon the date of his examination.

5. The Auditor shall satisfy himself—

(*a*) that the books and accounts of the local authority are sufficient and accurate, that all transactions of the local authority are correctly recorded therein and that the accounting arrangements generally, including records of equipment, plant, stores and other assets, are satisfactory;

(*b*) that the cash books of the local authority have been closed on the last day of the financial year to which the accounts relate;

(*c*) that all payments made by the local authority are duly vouched and have been authorised in the manner prescribed by Statute or by the regulations or directions of the Secretary of State or of the local authority;

(*d*) that all sums payable to the local authority which have been written off as irrecoverable or as abatements have been so dealt with by authority of the local authority or in accordance with any regulations or directions of the local authority;

(*e*) that the receipts and sums receivable and the expenditure of the local authority are properly apportioned between capital and revenue or between two or more accounts as may be appropriate;

(*f*) that the local authority possesses powers for the execution of all works in respect of which payments are made and in the case of capital works the cost of which is to be defrayed out of borrowed money, that authority exists for borrowing the sums required and that all statutory conditions regulating such borrowing have been duly complied with;

(*g*) that the local authority in levying rates has had regard to any limitations imposed by statute;

(*h*) that all statutory provisions regarding sinking funds and payments relating to the extinction of debt are being complied with by the local authority;

(*i*) as to the accuracy of the register of securities issued for moneys borrowed and other records relating to borrowing and, in any case where a Loans Fund has been established, the registers and other records relating to the Loans Fund;

(*j*) by means of a certificate by the Clerk to the local authority that the title deeds of the local authority's heritable properties are in order;

(*k*) that the securities representing the investments of the local authority are held by or on behalf of the local authority and are in order;

(*l*) that the number of bank accounts in name of the local authority does not exceed the number prescribed by statute;

(*m*) that the sums paid into the Fee Fund established under section 188 of the Act are in accordance with the terms of the approval of the Secretary of State.

6. If the Auditor is not satisfied with regard to any of the matters referred to in the immediately foregoing regulation, he shall include a reference to the matter in his report on the accounts of the local authority.

7. The Auditor shall furnish such certified statements as may be required by the local authority under any regulations which may be made by the Secretary of State under paragraph (*a*) of subsection (2) of section 194 of the Act and shall report if such regulations are not being complied with by the local authority.

8. The Auditor shall certify the correctness of any claims or returns required in connection with any Government grants in the manner provided by the Order or Regulation or direction of the appropriate Government Department and, unless such Order, Regulation or direction otherwise requires, shall also certify that such claims are made in accordance with the sanctions and conditions applicable thereto.

Dated this 6th day of April, 1948.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These regulations prescribe the manner in which the audit of the accounts of a local authority shall be conducted by the auditor and the matters with respect to the accounts, the accounting arrangements of the authority and the repayment of moneys borrowed by the authority upon which the auditor shall report. These regulations repeal the corresponding regulations made under the Local Government (Scotland) Act, 1929.

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(3) BANK AND CASH BALANCES

The Local Authority (Control of Bank and Cash Balances) (Scotland) Regulations, 1948

1948 No. 713 (S. 51)

Made - - - -	*5th April,* 1948
Laid before Parliament	*8th April,* 1948
Coming into Operation	*15th April,* 1948

In exercise of the powers conferred upon me by section 194 (2) (*a*) 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 Authority (Control of Bank and Cash Balances) (Scotland) Regulations, 1948; and shall come into operation on the 15th day of April, 1948.

(**a**) 10 & 11 Geo. 6. c. 43.