

*These notes relate to the Public Finance and Accountability (Scotland)
Act 2000 (asp 1) which received Royal Assent on 17 January 2000*

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 13: Auditor General for Scotland

Subsections (6) to (8)

72. These subsections make provision as to the extent to which the Auditor General can delegate his/her functions. The functions under sections 21(4) and 23(8) must be performed by the Auditor General personally except when he is incapable on medical or other grounds. Subsection (8) ensures that the Auditor General remains ultimately responsible for his functions even though he may delegate these.