

*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 23: Economy, Efficiency and Effectiveness Examinations***

##### **Subsection (7)**

125. This subsection requires the Auditor General to consult the Water Industry Commissioner for Scotland before initiating any vfm examination into any of the three new water and sewerage authorities.