

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

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

##### **Subsection (8)**

126. This subsection makes it clear that the Auditor General for Scotland is to decide personally whether to initiate a vfm study and who is to undertake any vfm studies that he/she initiates.