

*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 24: Access to Documents and Information***

##### **Subsection (3)**

132. This sets out the basic power of an examiner for the purposes of an examination under section 23. These are powers exercisable in relation to the body or office-holder in respect of whom the examination is being carried out. They are the basically the same as those available to an auditor under subsection (1).