

*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 24: Access to Documents and Information

Subsection (4)

133. This subsection outlines additional powers available to an examiner in relation to third persons for the purposes of an examination under section 23. They are basically the same as those available to an auditor under subsection (2).