

# **PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Section 25: Audit and Examination: Audit Scotland***

##### **Subsection (1)**

137. This provides that, when required to do so by the Auditor General, the Scottish Commission for Public Audit will appoint a qualified person to audit any account of Audit Scotland which has been sent to the Commission for auditing under section 19(8). This provision is to ensure that the Auditor General for Scotland does not audit, or appoint the auditor for, Audit Scotland.

##### **Subsection (2)**

138. This defines the term “qualified” in subsection (1), which has the same meaning as in section 21(5).

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

139. This requires the auditor to examine, certify and report on the account to the Commission, and include in the report the auditor’s findings on the matters set out in section 22(1)(a) and (b).

##### **Subsection (4)**

140. This enables the Commission to initiate an examination into the economy, efficiency and effectiveness of Audit Scotland’s use of resources. It enables it to appoint a person to carry out the examination and report on it to the Commission.

##### **Subsection (5)**

141. This applies the provisions of section 23(9) to any examination carried out under subsection (4). The effect is to ensure that the examiner cannot question the merits of Audit Scotland’s policy objectives, but is able to consider the appropriateness of any criteria Audit Scotland may use to assess its use of resources.

##### **Subsection (6)**

142. This requires the Commission to lay before Parliament a copy of the account and any report by the auditor, and to publish the account and report(s).

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

143. This provision gives the auditor access to documents and information in relation to the audit of Audit Scotland’s account. It makes similar provision in relation to an

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

examination into the economy, efficiency and effectiveness of Audit Scotland's use of resources.

**Subsection (8)**

144. This enables the Commission to appoint an auditor or an examiner on terms and conditions determined by the Commission. It also makes provision for the auditor's and examiner's remuneration to be met by Audit Scotland.