

*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

Paragraph 6

157. This paragraph gives Audit Scotland the powers it needs (such as to hold property) to carry out its functions. It also provides Audit Scotland with short term borrowing powers.