

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

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Section 10: Audit Scotland***

##### **General Purpose**

46. This section makes provision for the establishment of a new public sector audit service which is to be known as Audit Scotland. Audit Scotland is to be a body corporate whose functions are to provide the administrative support and services, etc that the Auditor General for Scotland and the Accounts Commission for Scotland require for the carrying out of their own (statutory) functions. The more detailed arrangements necessitated by the establishment of this new body are at schedule 2.

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

47. This states that a body corporate known as “Audit Scotland” will be established, exercising the functions outlined in this Act, or conferred on Audit Scotland by other enactments.

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

48. This subsection sets out the membership of Audit Scotland. Audit Scotland will consist of the Auditor General, the Chairman of the Accounts Commission for Scotland plus 3 other persons appointed jointly by the Auditor General and the Chairman of the Accounts Commission.

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

49. This subsection sets out Audit Scotland’s main function. It provides that Audit Scotland is to provide any assistance and support required by the Auditor General and the Accounts Commission in the course of their respective functions. Such assistance is to include providing or arranging the provision of the property, staff and services that the Accounts Commission or the Auditor General for Scotland may need in order to be able to carry out their respective functions.

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

50. This allows the Auditor General for Scotland and Accounts Commission to give Audit Scotland directions relating to their own respective functions. By virtue of section 27(4) such directions must be given in writing and may be varied and revoked.

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

51. This allows Audit Scotland to provide audit services to any public body or office holder.

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

**Subsection (6)**

52. This subsection brings into effect schedule 2 to this Act, which makes further provision about Audit Scotland.