

SCHEDULE 2 AUDIT SCOTLAND: FURTHER PROVISIONS

Powers

- 6 (1) Audit Scotland may do anything which appears to it to be necessary or expedient for the purpose of or in connection with the discharge of its functions.
- (2) That includes, in particular—
 - (a) holding property,
 - (b) entering into contracts,
 - (c) charging for goods or services,
 - (d) borrowing sums in sterling by way of overdraft or otherwise for the purpose of meeting a temporary excess of expenditure over sums otherwise available to meet that expenditure.
- (3) Sub-paragraph (2)(c) is without prejudice to section 11.
- (4) Audit Scotland may borrow money only under sub-paragraph (2)(d).