



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 2

### ACCOUNTABILITY AND AUDIT

#### *Audit authorities*

#### **11 Audit Scotland: financial provisions**

- (1) Audit Scotland may impose reasonable charges in respect of the exercise of its functions in connection with—
  - (a) the provision of services under arrangements made in pursuance of section 10(5),
  - (b) the audit under sections 21 and 22 of an account, other than one prepared in pursuance of section 19(1) to (3) or 20(1),
  - (c) the carrying out under section 23 of an examination, other than one in respect of an office-holder in the Scottish Administration or a body or other office-holder to whom sums are paid out of the Fund,
  - (d) the audit of an account in pursuance of Part VII of the Local Government (Scotland) Act 1973 (c. 65),
  - (e) the undertaking or promotion of any study under section 97A or 105A of that Act,
  - (f) the giving of directions under section 1 of the Local Government Act 1992 (c. 19).
- (2) Charges under subsection (1) may be determined by reference to particular cases or classes of case.
- (3) In determining the amounts of those charges Audit Scotland must seek to ensure that the total sum received in respect of the charges is, taking one year with another, broadly equivalent to its expenditure in connection with the matters mentioned in subsection (1)(a) to (f).

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*Status: This is the original version (as it was originally enacted).*

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- (4) Charges under subsection (1)(b) to (f) are payable by the body or office-holder whose account is audited or, as the case may be, in respect of whom the examination is carried out, the study undertaken or promoted or the direction given.
- (5) Where a charge under subsection (1)(c), (e) or (f) relates to an examination, study or direction in respect of more than one body or office-holder, each body or office-holder is to pay such proportion of the charge as is determined by Audit Scotland.
- (6) Sums received by Audit Scotland in respect of charges under subsection (1) are to be retained by it and applied to meet the expenditure mentioned in subsection (3).
- (7) Any other sums received by Audit Scotland are to be paid into the Fund, subject to any provision made by any enactment for such sums to be applied for any purpose instead of being paid into the Fund.
- (8) Any expenditure of Audit Scotland, so far as not met out of sums received and applied in accordance with subsection (6), is payable out of the Fund.
- (9) Audit Scotland must, for each financial year, prepare proposals for its use of resources and expenditure and send the proposals to the Scottish Commission for Public Audit (constituted under section 12), which is to examine the proposals and report to the Parliament on them.