

Public Finance and Accountability (Scotland) Act 2000

PART 2

ACCOUNTABILITY AND AUDIT

Audit authorities

12 Scottish Commission for Public Audit

- (1) There is to be a body to be known as the Scottish Commission for Public Audit, with the functions conferred on it by virtue of this Act.
- (2) The Commission is to consist of—
 - (a) the member of the Parliament who is for the time being convener of the Audit Committee, and
 - (b) 4 other members of the Parliament appointed in accordance with standing orders.
- (3) The Commission may require Audit Scotland to provide it with such documents, information and explanations about the exercise of the functions of Audit Scotland as the Commission reasonably considers necessary in connection with the discharge of its functions.
- (4) The Commission is from time to time to report to the Parliament on the exercise of its functions.
- (5) Schedule 3 makes further provision about the Commission.