



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 2

ACCOUNTABILITY AND AUDIT

Audit and value for money examinations

24 Access to documents and information

- (1) For the purposes of the audit of an account under sections 21 and 22 the auditor is entitled to—
- (a) have access at all reasonable times to any document in the possession, or under the control, of the body or office-holder who prepared the account which the auditor may reasonably require,
 - (b) require from any person holding, or accountable for, any such document any assistance, information or explanation which the auditor reasonably thinks necessary,
 - (c) require the body or office-holder who prepared the account to provide, at times specified by the auditor, accounts of such of the transactions of the body or office-holder as the auditor may specify.
- (2) For those purposes the auditor is also entitled to—
- (a) have access at all reasonable times to any document in the possession, or under the control, of a relevant person which the auditor may reasonably require,
 - (b) require from a relevant person any assistance, information or explanation which the auditor reasonably thinks necessary for those purposes.
- (3) For the purposes of an examination under section 23 the examiner is entitled to—
- (a) have access at all reasonable times to any document in the possession, or under the control, of the body or office-holder in question which the examiner may reasonably require,

Changes to legislation: There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 24. (See end of Document for details)

- (b) require from any person holding, or accountable for, any such document any assistance, information or explanation which the examiner reasonably thinks necessary,
 - (c) require the body or office-holder to provide, at times specified by the examiner, accounts of such of the transactions of the body or office-holder as the examiner may specify.
- (4) For those purposes the examiner is also entitled to—
- (a) have access at all reasonable times to any document in the possession, or under the control, of a relevant person which the examiner may reasonably require,
 - (b) require from a relevant person any assistance, information or explanation which the examiner reasonably thinks necessary for those purposes.
- (5) In subsections (2) and (4) “relevant person” means a person specified, or of a class specified, by the Scottish Ministers by order.
- (6) An order under subsection (5) may—
- (a) specify different persons, or classes of person, in relation to subsections (2) and (4),
 - (b) provide for those subsections, or either of them, to apply to any specified person or class of person with such modifications as the order may specify.
- (7) In this section “document” means anything in which information is recorded in any form.

Modifications etc. (not altering text)

- C1** S. 24 applied (1.10.2012) by [Police and Fire Reform \(Scotland\) Act 2012 \(asp 8\)](#), **ss. 42(7)**, 129(2) (with [s. 100](#)); [S.S.I. 2012/253](#), **art. 2**, **sch.**

Commencement Information

- II** S. 24 wholly in force at 1.4.2000; s. 24 not in force at Royal Assent see [s. 30\(1\)](#); [s. 24\(5\)\(6\)](#) in force for certain purposes at 1.2.2000 by [S.S.I. 2000/10](#), **art. 2(2)**, **Sch.**; s. 24 in force insofar as not already in force at 1.4.2000 by [S.S.I. 2000/10](#), **art. 2(3)**

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