



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,

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- (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.