



# Public Services Reform (Scotland) Act 2010 2010 asp 8

## PART 8

### SCRUTINY AND COMPLAINTS

#### *Public finance and accountability*

#### **118 Amendment of Public Finance and Accountability (Scotland) Act 2000**

- (1) The [Public Finance and Accountability \(Scotland\) Act 2000 \(asp 1\)](#) is amended in accordance with this section.
- (2) In section 10 (Audit Scotland), in subsection (2)(c), for the words “jointly by the Auditor General and the Chairman” substitute “by the Scottish Commission for Public Audit”.
- (3) In section 12(2)(a) (Scottish Commission for Public Audit), immediately before the word “Audit” insert “Public”.
- (4) In section 13 (Auditor General for Scotland)—
  - (a) after subsection (4) insert—

“(4A) A person appointed to be the Auditor General holds office for a period of 8 years.”,
  - (b) in subsection (5)—
    - (i) after paragraph (a) insert—

“(aa) vacates office on the expiry of the period of appointment,”,
    - (ii) at the beginning of paragraph (c) insert “in other respects,”,
  - (c) after that subsection insert—

“(5A) A person having held the office of the Auditor General is not eligible for reappointment.”.

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*Status: This is the original version (as it was originally enacted).*

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- (5) In section 22 (audit of accounts: further provisions), in subsection (5), at the beginning of paragraph (b) insert “except where the account and the report are published by the body or office-holder in question.”.
- (6) In section 23 (economy, efficiency and effectiveness examinations), after subsection (10) add—
- “(11) The Auditor General may publish the results of any examination carried out under this section.”.
- (7) After that section insert—

**“23A Defamation**

For the purposes of the law of defamation, the following are absolutely privileged—

- (a) reports sent to the Scottish Ministers under section 22(4),
- (b) results of an examination carried out and reported to the Parliament under section 23.”.

- (8) In schedule 2 (Audit Scotland: further provisions)—
- (a) in paragraph 2—
- (i) the word “not” is inserted after the word “is” where it second appears,
- (ii) the words from “but” to the end of the paragraph are repealed,
- (b) after that paragraph insert—
- “2A An appointment under section 10(2)(c) may be for a period not exceeding 3 years.
- 2B A person appointed under section 10(2)(c) is, on ceasing to be a member, eligible for reappointment for a single further period.”,
- (c) in paragraph 3—
- (i) in sub-paragraph (a), for the words “Auditor General and the Chairman” substitute “Scottish Commission for Public Audit”,
- (ii) in sub-paragraph (c), for the words “Auditor General and the Chairman” substitute “Scottish Commission for Public Audit”,
- (d) in paragraph 4, for the words “Auditor General and the Chairman, acting jointly,” substitute “Scottish Commission for Public Audit”,
- (e) in paragraph 7—
- (i) in sub-paragraph (2), paragraph (b) is repealed,
- (ii) after that sub-paragraph add—
- “(3) The Scottish Commission for Public Audit must appoint one of the members of Audit Scotland appointed under section 10(2)(c) to preside at the meetings of Audit Scotland.
- (4) Audit Scotland must appoint one of its other members appointed under section 10(2)(c) to preside at its meetings where the member mentioned in sub-paragraph (3) is not present.”.
- (9) In schedule 3 (Scottish Commission for Public Audit: further provisions)—

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

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- (a) in paragraph 1, immediately before the word “Audit”, where it occurs for the second time, insert “Public”,
- (b) after paragraph 7 add—
  - “8 For the purposes of the law of defamation, the following are absolutely privileged—
    - (a) any statement made in proceedings of the Commission,
    - (b) the publication under the authority of the Commission of any statement, and
    - (c) any report to the Parliament under section 12(4).
  - 9 In paragraph 8, “statement” has the same meaning as in the Defamation Act 1996 (c. 31).”.