

Changes to legislation: There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, SCHEDULE 2. (See end of Document for details)

SCHEDULE 2
(introduced by section 10)

AUDIT SCOTLAND: FURTHER PROVISIONS

Membership

- 1 The Auditor General and the Chairman of the Accounts Commission are not entitled to any remuneration in respect of their membership of Audit Scotland.
- 2 A person who is a member of the staff of Audit Scotland or a member of the Accounts Commission is [^{F1}not] eligible for appointment under section 10(2)(c) [^{F2}...

Textual Amendments

- F1** Word in Sch. 2 para. 2 inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(8\)\(a\)\(i\)](#), 134(7); S.S.I. 2010/321, art. 3, sch.
- F2** Words in Sch. 2 para. 2 repealed (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(8\)\(a\)\(ii\)](#), 134(7); S.S.I. 2010/321, art. 3, sch.

Modifications etc. (not altering text)

- C1** Sch. 2 para. 2 excluded (1.10.2010) by [The Public Services Reform \(Scotland\) Act 2010 \(Ancillary Provisions\) Order 2010 \(S.S.I. 2010/322\)](#), arts. 1, 5

- [^{F3}2A An appointment under section 10(2)(c) may be for a period not exceeding 3 years.]

Textual Amendments

- F3** Sch. 2 paras. 2A, 2B inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(8\)\(b\)](#), 134(7); S.S.I. 2010/321, art. 3, sch.

Modifications etc. (not altering text)

- C2** Sch. 2 para. 2A restricted (1.10.2010) by [The Public Services Reform \(Scotland\) Act 2010 \(Ancillary Provisions\) Order 2010 \(S.S.I. 2010/322\)](#), arts. 1, 4

- [^{F3}2B A person appointed under section 10(2)(c) is, on ceasing to be a member, eligible for reappointment for a single further period.]

Textual Amendments

- F3** Sch. 2 paras. 2A, 2B inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(8\)\(b\)](#), 134(7); S.S.I. 2010/321, art. 3, sch.

- 3 A member of Audit Scotland appointed under section 10(2)(c)—
 - (a) is to be appointed on such terms and conditions as the [^{F4}Scottish Commission for Public Audit] may determine,
 - (b) is to hold and vacate office in accordance with the terms of the appointment,
 - (c) may resign as a member by notice in writing given to the [^{F5}Scottish Commission for Public Audit].

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Textual Amendments

- F4** Words in Sch. 2 para. 3(a) substituted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(8\)\(c\)\(i\)](#), 134(7); S.S.I. 2010/321, art. 3, sch.
- F5** Words in Sch. 2 para. 3(c) substituted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(8\)\(c\)\(ii\)](#), 134(7); S.S.I. 2010/321, art. 3, sch.

Modifications etc. (not altering text)

- C3** Sch. 2 para. 3(a) restricted (1.10.2010) by [The Public Services Reform \(Scotland\) Act 2010 \(Ancillary Provisions\) Order 2010 \(S.S.I. 2010/322\)](#), arts. 1, 4

- 4 The [^{F6}Scottish Commission for Public Audit] may remove from membership of Audit Scotland a member appointed under section 10(2)(c) if they consider that the member is for any reason unable or unfit to exercise the functions of a member.

Textual Amendments

- F6** Words in Sch. 2 para. 4 substituted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(8\)\(d\)](#), 134(7); S.S.I. 2010/321, art. 3, sch.

Staff

- 5 (1) Audit Scotland may appoint staff.
- (2) It is for Audit Scotland to determine the terms and conditions of appointment of the staff, including arrangements for the payment of pensions, gratuities or allowances to, or in respect of, any person who has ceased to be a member of staff.
- (3) In particular, Audit Scotland may—
- make contributions or payments towards provision for such pensions, gratuities or allowances,
 - establish and administer one or more pension schemes.

Commencement Information

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

Powers

- 6 (1) Audit Scotland may do anything which appears to it to be necessary or expedient for the purpose of or in connection with the discharge of its functions.
- (2) That includes, in particular—
- holding property,
 - entering into contracts,
 - charging for goods or services,

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- (d) borrowing sums in sterling by way of overdraft or otherwise for the purpose of meeting a temporary excess of expenditure over sums otherwise available to meet that expenditure.
- (3) Sub-paragraph (2)(c) is without prejudice to section 11.
- (4) Audit Scotland may borrow money only under sub-paragraph (2)(d).

Commencement Information

- I2** Sch. 2 para. 6 wholly in force at 1.4.2000; Sch. 2 para. 6 not in force at Royal Assent see s. 30(1); Sch. 2 para. 6 in force for certain purposes at 1.2.2000 by [S.S.I. 2000/10, art. 2\(2\)](#), [sch.](#); sch. 2 para. 6 in force insofar as not already in force at 1.4.2000 by [S.S.I. 2000/10, art. 2\(3\)](#)

Proceedings

- 7 (1) The validity of any act of Audit Scotland is not affected by any vacancy among its members, or any defect in the appointment, or qualification for membership, of any member.
- (2) Audit Scotland may—
- (a) determine its own procedure,
 - ^{F7}(b)
- [^{F8}(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.]
- [^{F8}(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.]

Textual Amendments

- F7** Sch. 2 para. 7(2)(b) repealed (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(8\)\(e\)\(i\)](#), 134(7); [S.S.I. 2010/321, art. 3, sch.](#)
- F8** Sch. 2 para. 7(3)(4) added (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(8\)\(e\)\(ii\)](#), 134(7); [S.S.I. 2010/321, art. 3, sch.](#)

Transfers from Accounts Commission

- 8 (1) With effect from 1st April 2000 each person who was, immediately before that date, employed as an officer of the Accounts Commission transfers to and becomes a member of the staff of Audit Scotland.
- (2) The terms and conditions of appointment of such a person are to be determined by Audit Scotland but, taken as a whole, must be not less favourable to the person transferred than the terms on which that person was employed immediately before the transfer.
- (3) Where a person becomes a member of the staff of Audit Scotland under sub-paragraph (1), then, for the purposes of the Employment Rights Act 1996 (c.18), that person's period of employment by the Accounts Commission counts as a period of

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employment by Audit Scotland and the change of employment does not break the continuity of the period of employment.

- (4) Where a person ceases to be employed as an officer of the Accounts Commission by virtue of sub-paragraph (1) that person is not, on ceasing to be so employed, to be treated—
- (a) for the purposes of any scheme or regulations by virtue of the Superannuation Act 1972 (c.11) as having been retired on redundancy,
 - (b) for the purposes of Part XI of the Employment Rights Act 1996 (c.18) as having been dismissed by reason of redundancy.
- 9 On 1st April 2000 all property, rights and liabilities to which the Accounts Commission was entitled or subject immediately before that date transfer to and vest in Audit Scotland.

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