



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 2

### ACCOUNTABILITY AND AUDIT

#### *Audit authorities*

#### **13 Auditor General for Scotland**

- (1) The Auditor General is entitled to—
  - (a) a salary of such amount, and
  - (b) such allowances,as the Parliamentary corporation may determine.
- (2) The salary and allowances and any expenses incurred by the Auditor General in the exercise of the Auditor General's functions are to be paid by Audit Scotland.
- (3) Audit Scotland must make arrangements for the payment of pensions, gratuities or allowances to, or in respect of, any person who has ceased to hold the office of Auditor General.
- (4) In particular, Audit Scotland may—
  - (a) make contributions or payments towards provision for such pensions, gratuities or allowances,
  - (b) establish and administer one or more pension schemes.

[<sup>F1</sup>(4A) A person appointed to be the Auditor General holds office for a period of 8 years.]

- (5) A person appointed to be the Auditor General—
  - (a) may be relieved of office by Her Majesty at that person's request,
  - [<sup>F2</sup>(aa) vacates office on the expiry of the period of appointment,]
  - <sup>F3</sup>(b) .....
  - (c) [<sup>F4</sup>... [<sup>F5</sup> in other respects,] holds office on such terms and conditions as the Parliamentary corporation may determine.

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*Changes to legislation: There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 13. (See end of Document for details)*

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- [<sup>F6</sup>(5A) A person having held the office of the Auditor General is not eligible for reappointment.]
- (6) Any function of the Auditor General may be exercised on behalf of the Auditor General by any person (whether or not a member of the staff of Audit Scotland) authorised by the Auditor General to do so.
- (7) The Auditor General's functions under sections 21(4) and 23(8) may be exercised by another person by virtue of subsection (6) only where the Auditor General is incapable of exercising those functions personally.
- (8) Subsections (6) and (7) do not affect the responsibility of the Auditor General for the exercise of the Auditor General's functions.
- (9) Where the office of Auditor General is vacant, the Scottish Commission for Public Audit may appoint a person (whether or not a member of the staff of Audit Scotland) to discharge the functions of the Auditor General until—
- (a) the appointment of a new Auditor General, or
  - (b) the expiry of the period of 12 months beginning with the date on which the vacancy arose,
- whichever is the earlier.
- (10) A person appointed under subsection (9)—
- (a) holds office on such terms and conditions as the Parliamentary corporation may determine,
  - (b) shall, while he holds office, be treated for all purposes, except those of section 69(1) to (3) of the 1998 Act and subsections (1) to (5) of this section, as the Auditor General.
- (11) Any sums payable by virtue of subsection (10)(a) to, or in respect of, a person appointed under subsection (9), or who has ceased to hold office by virtue of such an appointment, are to be paid by Audit Scotland.

#### Textual Amendments

- F1** S. 13(4A) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), **ss. 118(4)(a)**, 134(7); S.S.I. 2010/321, art. 3, sch.
- F2** S. 13(5)(aa) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), **ss. 118(4)(b)(i)**, 134(7); S.S.I. 2010/321, art. 3, sch.
- F3** S. 13(5)(b) omitted (6.4.2007) by virtue of [Employment Equality \(Age\) \(Consequential Amendments\) Regulations 2007 \(S.I. 2007/825\)](#), regs. 1, **4(2)(a)**
- F4** Words in s. 13(5)(c) omitted (6.4.2007) by virtue of [Employment Equality \(Age\) \(Consequential Amendments\) Regulations 2007 \(S.I. 2007/825\)](#), regs. 1, **4(2)(b)**
- F5** Words in s. 13(5)(c) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), **ss. 118(4)(b)(ii)**, 134(7); S.S.I. 2010/321, art. 3, sch.
- F6** S. 13(5A) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), **ss. 118(4)(c)**, 134(7); S.S.I. 2010/321, art. 3, sch.

#### Modifications etc. (not altering text)

- C1** S. 13 modified (*temp.* from 1.2.2000 to 1.4.2000) by S.S.I. 2000/11, **art. 3**
- C2** S. 13(4A)(5) restricted (1.10.2010) by [The Public Services Reform \(Scotland\) Act 2010 \(Ancillary Provisions\) Order 2010 \(S.S.I. 2010/322\)](#), arts. 1, **6**

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 13.