These notes relate to the Public Finance and Accountability (Scotland) Act 2000 (asp 1) which received Royal Assent on 17 January 2000

## PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

## **EXPLANATORY NOTES**

## THE ACT

Section 11: Audit Scotland: Financial Provisions

## **Subsection (5)**

57. This provides that where an examination or study is carried out that involves more than one body or office holder, Audit Scotland shall determine what proportion of the charge each body should pay. This may be the case in respect of some studies carried out under the control of the Accounts Commission in relation to local authorities.