## PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

## **EXPLANATORY NOTES**

## THE ACT

Section 11: Audit Scotland: Financial Provisions

## Subsection (9)

61. This subsection requires Audit Scotland to prepare proposals for its use of resources and expenditure for each financial year and submit these to the Scottish Commission for Public Audit, which is constituted under section 12, which is required to examine the proposals and report on them to the Parliament.