

*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 12: Scottish Commission for Public Audit

General Purpose

62. This section establishes the Scottish Commission for Public Audit which is to: examine the proposed budget of Audit Scotland (section 11(9)); appoint the auditors of Audit Scotland (section 25(1)); initiate value for money examinations into Audit Scotland (section 25(4)); consider the audit and value for money reports and ensure such reports are both laid before the Parliament and published (section 25(6)). Detailed arrangements for the management of the Commission are at schedule 3 to the Act.