

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 13: Auditor General for Scotland

General Purpose

68. The office of Auditor General for Scotland was established in section 69 of the Scotland Act 1998. This section makes provision for payment of the Auditor General for Scotland's salary, pension and expenses. It also makes provision in connection with the discharge of his functions.

Subsection (1)

69. This provides that the salary and allowances of the Auditor General are to be determined by, the Scottish Parliamentary Corporate Body (the SPCB).

Subsections (2) to (4)

70. These provisions are to ensure that Audit Scotland pay the salary and allowances of, and any expenses incurred by, the Auditor General and make arrangements for the post to be pensionable. Provision is included for Audit Scotland to contribute to a pension scheme or to establish and administer one, as well as to make arrangements for pension and related payments to be made to any person who has ceased to hold the position of Auditor General.

Subsection (5)

71. This subsection makes provision for the resignation and retirement of the Auditor General and for the SPCB to set the other terms and conditions of the appointment.

Subsections (6) to (8)

72. These subsections make provision as to the extent to which the Auditor General can delegate his/her functions. The functions under sections 21(4) and 23(8) must be performed by the Auditor General personally except when he is incapable on medical or other grounds. Subsection (8) ensures that the Auditor General remains ultimately responsible for his functions even though he may delegate these.

Subsections (9) to (11)

73. These provisions deal with temporary vacancies in the office of Auditor General, thereby enabling the public audit service to continue functioning under a person appointed by the Scottish Commission for Public Audit on a temporary basis until a new Auditor General can be appointed.