

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Section 24: Access to Documents and Information***

##### **Subsection (1)**

130. This sets out the basic power an auditor has when auditing an account under sections 21 and 22. These are powers exercisable in relation to the body or office-holder whose account is being audited. It states that at all reasonable times, the auditor is entitled to have access to any document in the possession or under the control of the body or office-holder who prepared the account as may be reasonably required for the purpose of the audit. The auditor can also require any assistance, information or explanation necessary from any person holding or accountable for such a document. The body or office-holder who prepared the account may also be required to provide accounts of such of their transactions as the auditor may specify.