



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 2

### ACCOUNTABILITY AND AUDIT

#### *Audit authorities*

#### **10 Audit Scotland**

- (1) There is to be a body corporate to be known as Audit Scotland, with the functions conferred on it by virtue of this Act and any other enactment.
- (2) Audit Scotland is to consist of—
  - (a) the Auditor General,
  - (b) the Chairman of the Accounts Commission, and
  - (c) 3 other members appointed [<sup>F1</sup>by the Scottish Commission for Public Audit].
- (3) Audit Scotland is to provide such assistance and support as the Auditor General and the Accounts Commission require in the exercise of their respective functions and, in particular, is to provide them, or ensure that they are provided, with the property, staff and services which they require for the exercise of those functions.
- (4) Directions may be given to Audit Scotland—
  - (a) by the Auditor General, for the purpose of or in connection with the exercise of Audit Scotland's functions in relation to the Auditor General,
  - (b) by the Accounts Commission, for the purpose of or in connection with the exercise of Audit Scotland's functions in relation to the Commission.
- (5) Audit Scotland may make arrangements with any public body or office-holder for the provision by Audit Scotland to the body or office-holder of administrative, professional or technical services in connection with the conduct of audits.
- (6) Schedule 2 makes further provision about Audit Scotland.

*Changes to legislation:* There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Cross Heading: Audit authorities. (See end of Document for details)

### Textual Amendments

- F1** Words in s. 10(2)(c) substituted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 118\(2\), 134\(7\)](#); [S.S.I. 2010/321](#), [art. 3](#), [sch.](#)

### Modifications etc. (not altering text)

- C1** S. 10(2)(c) restricted (1.10.2010) by [The Public Services Reform \(Scotland\) Act 2010 \(Ancillary Provisions\) Order 2010 \(S.S.I. 2010/322\)](#), [arts. 1, 4](#)
- C2** S. 10(3) modified (1.1.2002) by [1973 c. 65, s. 103H](#) (as inserted (1.1.2002) by [2000 asp 7, s. 33\(3\)](#) (with [s. 31](#))); [S.S.I. 2001/474, arts. 2, 3](#) (subject to transitional provisions in [art. 4](#))

### Commencement Information

- II** S. 10 wholly in force at 1.4.2000; s. 10 not in force at Royal Assent see s. 30(1); s. 10(1)(2) wholly in force and s. 10(4)(6) in force for certain purposes at 1.2.2000 by [S.S.I. 2000/10, art. 2\(2\)](#), [sch.](#); s. 10 in force insofar as not already in force at 1.4.2000 by [S.S.I. 2000/10, art. 2\(3\)](#)

## 11 Audit Scotland: financial provisions

- (1) Audit Scotland may impose reasonable charges in respect of the exercise of its functions in connection with—
  - (a) the provision of services under arrangements made in pursuance of section 10(5),
  - (b) the audit under sections 21 and 22 of an account, other than one prepared in pursuance of section 19(1) to (3) or 20(1),
  - (c) the carrying out under section 23 of an examination, other than one in respect of an office-holder in the Scottish Administration or a body or other office-holder to whom sums are paid out of the Fund,
  - [<sup>F2</sup>(ca) carrying out a data matching exercise under section 26A,]
  - (d) the audit of an account in pursuance of Part VII of the Local Government (Scotland) Act 1973 (c.65),
  - (e) the undertaking or promotion of any study under section 97A or 105A of that Act,
  - (f) the giving of directions under section 1 of the Local Government Act 1992 (c.19).
- (2) Charges under subsection (1) may be determined by reference to particular cases or classes of case.
- (3) In determining the amounts of those charges Audit Scotland must seek to ensure that the total sum received in respect of the charges is, taking one year with another, broadly equivalent to its expenditure in connection with the matters mentioned in subsection (1)(a) to (f).
- (4) Charges under subsection (1)(b) to (f) are payable by the body or office-holder whose account is audited or, as the case may be, in respect of whom the examination is carried out, the study undertaken or promoted or the direction given.
- (5) Where a charge under subsection (1)(c), (e) or (f) relates to an examination, study or direction in respect of more than one body or office-holder, each body or office-holder is to pay such proportion of the charge as is determined by Audit Scotland.

[<sup>F3</sup>(5A) Charges under subsection (1)(ca) may be imposed on (either or both)—

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- (a) persons who disclose data for a data matching exercise,
- (b) persons who receive the results of such an exercise.]
- (6) Sums received by Audit Scotland in respect of charges under subsection (1) are to be retained by it and applied to meet the expenditure mentioned in subsection (3).
- (7) Any other sums received by Audit Scotland are to be paid into the Fund, subject to any provision made by any enactment for such sums to be applied for any purpose instead of being paid into the Fund.
- (8) Any expenditure of Audit Scotland, so far as not met out of sums received and applied in accordance with subsection (6), is payable out of the Fund.
- (9) Audit Scotland must, for each financial year, prepare proposals for its use of resources and expenditure and send the proposals to the Scottish Commission for Public Audit (constituted under section 12), which is to examine the proposals and report to the Parliament on them.

#### Textual Amendments

- F2** S. 11(1)(ca) inserted (6.10.2010) by [Criminal Justice and Licensing \(Scotland\) Act 2010 \(asp 13\)](#), **ss. 97(2)(a)**, 206(1); [S.S.I. 2010/339](#), **art. 2**
- F3** S. 11(5A) inserted (6.10.2010) by [Criminal Justice and Licensing \(Scotland\) Act 2010 \(asp 13\)](#), **ss. 97(2)(b)**, 206(1); [S.S.I. 2010/339](#), **art. 2**

#### Modifications etc. (not altering text)

- C3** S. 11(9) modified (1.2.2000 with effect as mentioned in art. 2(3) of the amending S.S.I.) by [S.S.I. 2000/11](#), **art. 2(3)**

#### Commencement Information

- I2** S. 11 wholly in force at 1.4.2000; s. 11 not in force at Royal Assent see s. 30(1); s. 11(7) wholly in force and s. 11(9) in force for certain purposes at 1.2.2000 by [S.S.I. 2000/10](#), **art. 2(2)**, **Sch.**; s. 11 in force insofar as not already in force at 1.4.2000 by [S.S.I. 2000/10](#), **art. 2(3)**

## 12 Scottish Commission for Public Audit

- (1) There is to be a body to be known as the Scottish Commission for Public Audit, with the functions conferred on it by virtue of this Act.
- (2) The Commission is to consist of—
  - (a) the member of the Parliament who is for the time being convener of the <sup>[F4]</sup>Public Audit Committee, and
  - (b) 4 other members of the Parliament appointed in accordance with standing orders.
- (3) The Commission may require Audit Scotland to provide it with such documents, information and explanations about the exercise of the functions of Audit Scotland as the Commission reasonably considers necessary in connection with the discharge of its functions.
- (4) The Commission is from time to time to report to the Parliament on the exercise of its functions.
- (5) Schedule 3 makes further provision about the Commission.

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*Changes to legislation:* There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Cross Heading: Audit authorities. (See end of Document for details)

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### Textual Amendments

- F4** Word in s. 12(2)(a) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), ss. [118\(3\)](#), [134\(7\)](#); S.S.I. 2010/321, art. 3, sch.

## 13 Auditor General for Scotland

- (1) The Auditor General is entitled to—
  - (a) a salary of such amount, and
  - (b) such allowances,
 as the Parliamentary corporation may determine.
- (2) The salary and allowances and any expenses incurred by the Auditor General in the exercise of the Auditor General's functions are to be paid by Audit Scotland.
- (3) Audit Scotland must make arrangements for the payment of pensions, gratuities or allowances to, or in respect of, any person who has ceased to hold the office of Auditor General.
- (4) In particular, Audit Scotland may—
  - (a) make contributions or payments towards provision for such pensions, gratuities or allowances,
  - (b) establish and administer one or more pension schemes.
- [<sup>F5</sup>(4A) A person appointed to be the Auditor General holds office for a period of 8 years.]
- (5) A person appointed to be the Auditor General—
  - (a) may be relieved of office by Her Majesty at that person's request,
  - [<sup>F6</sup>(aa) vacates office on the expiry of the period of appointment,]
  - <sup>F7</sup>(b) .....
  - (c) <sup>F8</sup>... [<sup>F9</sup> in other respects,] holds office on such terms and conditions as the Parliamentary corporation may determine.
- [<sup>F10</sup>(5A) A person having held the office of the Auditor General is not eligible for reappointment.]
- (6) Any function of the Auditor General may be exercised on behalf of the Auditor General by any person (whether or not a member of the staff of Audit Scotland) authorised by the Auditor General to do so.
- (7) The Auditor General's functions under sections 21(4) and 23(8) may be exercised by another person by virtue of subsection (6) only where the Auditor General is incapable of exercising those functions personally.
- (8) Subsections (6) and (7) do not affect the responsibility of the Auditor General for the exercise of the Auditor General's functions.
- (9) Where the office of Auditor General is vacant, the Scottish Commission for Public Audit may appoint a person (whether or not a member of the staff of Audit Scotland) to discharge the functions of the Auditor General until—
  - (a) the appointment of a new Auditor General, or
  - (b) the expiry of the period of 12 months beginning with the date on which the vacancy arose,

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whichever is the earlier.

(10) A person appointed under subsection (9)—

- (a) holds office on such terms and conditions as the Parliamentary corporation may determine,
- (b) shall, while he holds office, be treated for all purposes, except those of section 69(1) to (3) of the 1998 Act and subsections (1) to (5) of this section, as the Auditor General.

(11) Any sums payable by virtue of subsection (10)(a) to, or in respect of, a person appointed under subsection (9), or who has ceased to hold office by virtue of such an appointment, are to be paid by Audit Scotland.

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**Textual Amendments**

- F5** S. 13(4A) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), **ss. 118(4)(a)**, [134\(7\)](#); [S.S.I. 2010/321](#), art. 3, sch.
- F6** S. 13(5)(aa) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), **ss. 118(4)(b)(i)**, [134\(7\)](#); [S.S.I. 2010/321](#), art. 3, sch.
- F7** S. 13(5)(b) omitted (6.4.2007) by virtue of [Employment Equality \(Age\) \(Consequential Amendments\) Regulations 2007 \(S.I. 2007/825\)](#), regs. 1, **4(2)(a)**
- F8** Words in s. 13(5)(c) omitted (6.4.2007) by virtue of [Employment Equality \(Age\) \(Consequential Amendments\) Regulations 2007 \(S.I. 2007/825\)](#), regs. 1, **4(2)(b)**
- F9** Words in s. 13(5)(c) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), **ss. 118(4)(b)(ii)**, [134\(7\)](#); [S.S.I. 2010/321](#), art. 3, sch.
- F10** S. 13(5A) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), **ss. 118(4)(c)**, [134\(7\)](#); [S.S.I. 2010/321](#), art. 3, sch.
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**Modifications etc. (not altering text)**

- C4** S. 13 modified (*temp.* from 1.2.2000 to 1.4.2000) by [S.S.I. 2000/11](#), **art. 3**
- C5** S. 13(4A)(5) restricted (1.10.2010) by [The Public Services Reform \(Scotland\) Act 2010 \(Ancillary Provisions\) Order 2010 \(S.S.I. 2010/322\)](#), arts. 1, **6**

**Changes to legislation:**

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