



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## [<sup>F1</sup>PART 2A

### DATA MATCHING

#### [<sup>F1</sup>26E Publication of reports on data matching

- (1) Audit Scotland may publish a report on a data matching exercise (including a report on the results of an exercise).
- (2) Such a report must not include data relating to a particular person if—
  - (a) the person is the subject of any data included in the data matching exercise,
  - (b) the person can be identified from the data, and
  - (c) the data is not otherwise in the public domain.
- (3) A report published under subsection (1) is to be published in such manner as Audit Scotland considers appropriate for the purposes of bringing it to the attention of those members of the public who may be interested.
- (4) Nothing in section 26D prevents publication under this section.
- (5) This section does not affect any powers of an auditor where the data matching exercise in question forms part of an audit under—
  - (a) Part 2 of this Act, or
  - (b) Part 7 of the Local Government (Scotland) Act 1973 (c.65) (finance).]

#### Textual Amendments

- F1** Pt. 2A (ss. 26A-26G) inserted (6.10.2010) by [Criminal Justice and Licensing \(Scotland\) Act 2010 \(asp 13\)](#), [ss. 97\(3\)](#), 206(1); [S.S.I. 2010/339](#), art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 26E.