



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 2

ACCOUNTABILITY AND AUDIT

Accountable officers

18 Audit Scotland: accountable officer

- (1) The Scottish Commission for Public Audit is to designate the Auditor General or a member of the staff of Audit Scotland as the accountable officer for Audit Scotland.
- (2) The functions of the accountable officer are—
 - (a) those specified in subsection (3), and
 - (b) the duty set out in subsection (4);and the accountable officer is answerable to the Parliament for the exercise of those functions.
- (3) The functions referred to in subsection (2)(a) are—
 - (a) signing the accounts of the expenditure and receipts of Audit Scotland,
 - (b) ensuring the propriety and regularity of the finances of Audit Scotland, and
 - (c) ensuring that the resources of Audit Scotland are used economically, efficiently and effectively.
- (4) The duty referred to in subsection (2)(b) is a duty, where the accountable officer considers that any action which the officer is required to take is inconsistent with the proper performance of the functions specified in subsection (3), to—
 - (a) obtain written authority from Audit Scotland before taking the action, and
 - (b) send a copy of the authority as soon as possible to the person appointed under section 25(1) to audit an account of Audit Scotland.