

*These notes refer to the Scotland Act 1998 (c.46)
which received Royal Assent on 19th November 1998*

SCOTLAND ACT 1998

EXPLANATORY NOTES

COMMENTARY

Part III: Financial Provisions

SECTION 69: The Auditor General for Scotland

Purpose and Effect

The section establishes the office of Auditor General for Scotland.

General

Section 69 is one of three sections dealing with audit and accounting arrangements. Section 70 requires provision to be made by or under an Act of the Scottish Parliament for a number of matters relating to financial control, accounts and audit. Section 72 deals with accounts of sums received by the Secretary of State from Scottish Ministers under sections 66, 67 and 71.

The [Public Finance and Accountability \(Scotland\) Act 2000 \(asp 1\)](#) makes provision for the salary and terms of office of the Auditor General (section 13) and for his functions.

Details of Provisions

Subsection (1) provides that there shall be an Auditor General for Scotland who shall be an independent person appointed by Her Majesty on the nomination of the Parliament. The Scottish Executive has no locus in the procedure. The procedures for nomination for appointment and for removal of the AGS are set out in the Standing Orders of the Parliament.

Subsection (2) provides that no recommendation shall be made to Her Majesty for the removal of the Auditor General for Scotland unless the Parliament so resolves. If the resolution is passed on a division, two-thirds of the total number of members of the Parliament must vote in favour.

Subsection (3) provides that the validity of any act of the Auditor General for Scotland is not affected by any defect in his nomination by the Parliament.

Subsection (4) provides that the Auditor General for Scotland shall not, in the exercise of any of his functions, be subject to the direction or control of any member of the Scottish Executive or of the Parliament.

Subsection (5) ensures that the Parliament can place requirements on the Auditor General in relation to the preparation of his own accounts. Provision is made for this in sections 19(8) and 25 of the [Public Finance and Accountability \(Scotland\) Act 2000 \(asp 1\)](#).