

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 12: Scottish Commission for Public Audit

General Purpose

62. This section establishes the Scottish Commission for Public Audit which is to: examine the proposed budget of Audit Scotland (section 11(9)); appoint the auditors of Audit Scotland (section 25(1)); initiate value for money examinations into Audit Scotland (section 25(4)); consider the audit and value for money reports and ensure such reports are both laid before the Parliament and published (section 25(6)). Detailed arrangements for the management of the Commission are at schedule 3 to the Act.

Subsection (1)

63. This subsection establishes the Scottish Commission for Public Audit and provides for it to have the functions conferred on it by the Act.

Subsection (2)

64. This states that the Commission will comprise the convenor of the Audit Committee and 4 other members of the Parliament appointed in accordance with standing orders.

Subsection (3)

65. This gives the Commission the powers to require Audit Scotland to provide it with the information it needs.

Subsection (4)

66. This subsection requires the Commission to report periodically to the Scottish Parliament.

Subsection (5)

67. This subsection gives effect to the detailed arrangements set out in schedule 3.