

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 24: Access to Documents and Information

General Purpose

129. This section sets out the rights of access and explanation of an auditor carrying out the functions specified in sections 21 and 22. It also explains the rights of access for an examiner carrying out an examination of economy, efficiency and effectiveness under the terms set out in section 23. It implements the requirement in section 70(1)(d) of the Scotland Act.

Subsection (1)

130. This sets out the basic power an auditor has when auditing an account under sections 21 and 22. These are powers exercisable in relation to the body or office-holder whose account is being audited. It states that at all reasonable times, the auditor is entitled to have access to any document in the possession or under the control of the body or office-holder who prepared the account as may be reasonably required for the purpose of the audit. The auditor can also require any assistance, information or explanation necessary from any person holding or accountable for such a document. The body or office-holder who prepared the account may also be required to provide accounts of such of their transactions as the auditor may specify.

Subsection (2)

131. This subsection outlines additional powers available to an auditor in relation to third persons for the purposes at subsection (1). The auditor, at all reasonable times, is entitled to have access to any document in the possession or under the control of a relevant person as may be reasonably required for the purpose of the audit. The auditor can also require any assistance, information or explanation necessary from any relevant person for those purposes. "Relevant person" is defined in subsection (5).

Subsection (3)

132. This sets out the basic power of an examiner for the purposes of an examination under section 23. These are powers exercisable in relation to the body or office-holder in respect of whom the examination is being carried out. They are the basically the same as those available to an auditor under subsection (1).

Subsection (4)

133. This subsection outlines additional powers available to an examiner in relation to third persons for the purposes of an examination under section 23. They are basically the same as those available to an auditor under subsection (2).

Subsection (5)

134. This defines the term “relevant person” in subsections (2) and (4). This means a person or a class that has been specified, by the Scottish Ministers in an order made by statutory instrument. By virtue of section 27(3) such a statutory instrument is subject to annulment in pursuance of a resolution of the Parliament.

Subsection (6)

135. This subsection makes it possible for the Scottish Ministers to specify one group of persons/classes who are to be subject to access arrangements for audit purposes and another to be subject to access arrangements for examinations of economy, efficiency and effectiveness. It also enables the powers in subsections (2) and (4) to be modified in relation to particular specified persons.

Subsection (7)

136. This defines the term “document” used in this section. A document is anything in which information is recorded in any form. For example, it includes information that is stored electronically.