

*These notes relate to the Public Finance and Accountability (Scotland)
Act 2000 (asp 1) which received Royal Assent on 17 January 2000*

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 25: Audit and Examination: Audit Scotland

Subsection (5)

141. This applies the provisions of section 23(9) to any examination carried out under subsection (4). The effect is to ensure that the examiner cannot question the merits of Audit Scotland's policy objectives, but is able to consider the appropriateness of any criteria Audit Scotland may use to assess its use of resources.