

# **PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Paragraphs 1 – 4***

154. These paragraphs deal with membership issues. Section 10(2) states that the following should be members of Audit Scotland:
- (a) the Auditor General ,
  - (b) the Chairman of the Accounts Commission, and
  - (c) 3 other members who are to be appointed jointly by the Auditor General and the Chairman of the Accounts Commission.
155. Under the rules set out in these paragraphs, the Auditor General, the Chairman of the Accounts Commission and any members of staff of Audit Scotland or members of the Accounts Commission who are appointed as members, may not receive any additional remuneration for their appointment. They also make it clear that additional members are to serve under terms agreed between the Auditor General and the Chairman of the Accounts Commission. Finally, they make provisions for the resignation of members and for their removal by the Auditor General and the Chairman of the Accounts Commission on grounds of inability or unfitness.