

*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 10: Audit Scotland

General Purpose

46. This section makes provision for the establishment of a new public sector audit service which is to be known as Audit Scotland. Audit Scotland is to be a body corporate whose functions are to provide the administrative support and services, etc that the Auditor General for Scotland and the Accounts Commission for Scotland require for the carrying out of their own (statutory) functions. The more detailed arrangements necessitated by the establishment of this new body are at schedule 2.