



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 2

### ACCOUNTABILITY AND AUDIT

#### *Accountable officers*

#### **14 Principal accountable officer for the Scottish Administration**

- (1) The most senior member of the staff of the Scottish Administration is, by virtue of this subsection, principal accountable officer for the Scottish Administration.
- (2) The principal accountable officer has the functions set out in subsection (3) and is answerable to the Parliament for the exercise of those functions.
- (3) Those functions are—
  - (a) signing the accounts of the expenditure and receipts of the Scottish Administration or any part of it, so far as it is not a function of any accountable officer designated under section 15(1) to do so,
  - (b) signing any account prepared in pursuance of section 19(2),
  - (c) ensuring the propriety and regularity of the finances of the Scottish Administration,
  - (d) ensuring that the resources of the Scottish Administration are used economically, efficiently and effectively,
  - (e) designating persons as accountable officers, and determining their functions as such, in accordance with section 15,
  - (f) ensuring the performance of those functions by accountable officers for parts of the Scottish Administration, and
  - (g) the duty set out in subsection (4).
- (4) That duty is a duty, where the principal accountable officer considers that any action which the officer is required to take is inconsistent with the proper performance of the functions mentioned in subsection (3)(a) to (f), to—

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*Status: This is the original version (as it was originally enacted).*

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- (a) obtain written authority from, as the case may be, the Scottish Ministers, the Lord Advocate or the non-ministerial office-holder in question before taking the action, and
  - (b) send a copy of the authority to the Auditor General as soon as possible.
- (5) In subsection (4)(a), “non-ministerial office-holder” means the holder of an office in the Scottish Administration which is not a ministerial office (within the meaning of section 126(8) of the 1998 Act).

## **15 Accountable officers**

- (1) The principal accountable officer for the Scottish Administration is to designate members of the staff of the Scottish Administration as accountable officers for such parts of the Administration as the principal accountable officer may specify.
- (2) There may, by virtue of subsection (1), be more than one accountable officer having functions in relation to any particular part of the Scottish Administration.
- (3) The principal accountable officer for the Scottish Administration may designate a member of the staff of any body or office-holder to whom subsection (4) applies as its accountable officer.
- (4) This subsection applies to any body or office-holder (other than an office-holder in the Scottish Administration) any account of whom is an account in relation to which sections 21 and 22 apply.
- (5) Subsection (3) does not apply in relation to the Parliamentary corporation, Audit Scotland or any other body or office-holder in relation to whom provision for the appointment of an accountable officer is made by virtue of any enactment.
- (6) The functions of accountable officers designated under subsection (1) or (3) are—
  - (a) those determined by the principal accountable officer for the Scottish Administration, and
  - (b) the duty set out in subsection (8); and the accountable officers are answerable to the Parliament for the exercise of those functions.
- (7) The functions which may be determined under subsection (6)(a) include, in particular—
  - (a) signing the accounts of the expenditure and receipts of the part of the Scottish Administration, or body or office-holder, in question,
  - (b) ensuring the propriety and regularity of the finances of that part, body or office-holder,
  - (c) ensuring that the resources of that part, body or office-holder are used economically, efficiently and effectively.
- (8) The duty referred to in subsection (6)(b) is a duty, where the accountable officer in question considers that any action which the officer is required to take is inconsistent with the proper performance of the functions determined under subsection (6)(a), to—
  - (a) obtain written authority from, as the case may be, the Scottish Ministers, the Lord Advocate or the body or office-holder in question before taking the action, and
  - (b) send a copy of the authority to the Auditor General as soon as possible.

## **16 Principal accountable officer for the Parliamentary corporation**

- (1) The Clerk of the Parliament is, by virtue of this subsection, principal accountable officer for the Parliamentary corporation.
- (2) The principal accountable officer has the functions set out in subsection (3) and is answerable to the Parliament for the exercise of those functions.
- (3) Those functions are—
  - (a) signing the accounts of the expenditure and receipts of the corporation or any part of it, so far as it is not a function of any accountable officer designated under section 17(1) to do so,
  - (b) ensuring the propriety and regularity of the finances of the corporation,
  - (c) ensuring that the resources of the corporation are used economically, efficiently and effectively,
  - (d) designating persons as accountable officers, and determining their functions as such, in accordance with section 17,
  - (e) ensuring the performance of those functions by accountable officers for parts of the corporation, and
  - (f) the duty set out in subsection (4).
- (4) That duty is a duty, where the principal accountable officer considers that any action which the officer is required to take is inconsistent with the proper performance of the functions mentioned in subsection (3)(a) to (e), to—
  - (a) obtain written authority from the corporation before taking the action, and
  - (b) send a copy of the authority to the Auditor General as soon as possible.

## **17 Parliamentary corporation: accountable officers**

- (1) The principal accountable officer for the Parliamentary corporation may designate members of the staff of the Parliament as accountable officers for such parts of the corporation as the principal accountable officer may specify.
- (2) The functions of accountable officers designated under subsection (1) are—
  - (a) those determined by the principal accountable officer, and
  - (b) the duty set out in subsection (4);and the accountable officers are answerable to the Parliament for the exercise of those functions.
- (3) The functions which may be determined under subsection (2)(a) include, in particular—
  - (a) signing the accounts of the expenditure and receipts of the part of the corporation in question,
  - (b) ensuring the propriety and regularity of the finances of that part,
  - (c) ensuring that the resources of that part are used economically, efficiently and effectively.
- (4) The duty referred to in subsection (2)(b) is a duty, where the accountable officer in question considers that any action which the officer is required to take is inconsistent with the proper performance of the functions determined under subsection (2)(a), to—
  - (a) obtain written authority from the corporation before taking the action, and
  - (b) send a copy of the authority to the Auditor General as soon as possible.

## **18 Audit Scotland: accountable officer**

- (1) The Scottish Commission for Public Audit is to designate the Auditor General or a member of the staff of Audit Scotland as the accountable officer for Audit Scotland.
- (2) The functions of the accountable officer are—
  - (a) those specified in subsection (3), and
  - (b) the duty set out in subsection (4);and the accountable officer is answerable to the Parliament for the exercise of those functions.
- (3) The functions referred to in subsection (2)(a) are—
  - (a) signing the accounts of the expenditure and receipts of Audit Scotland,
  - (b) ensuring the propriety and regularity of the finances of Audit Scotland, and
  - (c) ensuring that the resources of Audit Scotland are used economically, efficiently and effectively.
- (4) The duty referred to in subsection (2)(b) is a duty, where the accountable officer considers that any action which the officer is required to take is inconsistent with the proper performance of the functions specified in subsection (3), to—
  - (a) obtain written authority from Audit Scotland before taking the action, and
  - (b) send a copy of the authority as soon as possible to the person appointed under section 25(1) to audit an account of Audit Scotland.