



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## [<sup>F1</sup>PART 2A

### DATA MATCHING

#### [<sup>F1</sup>26D Disclosure of results of data matching

- (1) This section applies to the following data—
  - (a) data relating to a particular person obtained by or on behalf of Audit Scotland for the purpose of carrying out a data matching exercise, and
  - (b) the results of such an exercise.
- (2) Data to which this section applies may be disclosed by or on behalf of Audit Scotland if the disclosure is—
  - (a) for, or in connection with, a purpose for which a data matching exercise is carried out,
  - (b) to a Scottish audit agency, or a related party, for, or in connection with a function of that audit agency under—
    - (i) Part 2 of this Act, or
    - (ii) Part 7 of the Local Government (Scotland) Act 1973 (c.65) (finance),
  - (c) to a United Kingdom audit agency, or a related party, for, or in connection with, a function of that audit agency corresponding or similar to—
    - (i) the functions of a Scottish audit agency, or
    - (ii) the functions of Audit Scotland under this Part, or
  - (d) in pursuance of a duty imposed by or under an enactment.
- (3) “Scottish audit agency”, for the purpose of subsections (2)(b) and (c)(i), means—
  - (a) the Auditor General, or
  - (b) the Accounts Commission.
- (4) “United Kingdom audit agency”, for the purposes of subsection (2)(c), means—
  - [<sup>F2</sup>(a) the Comptroller and Auditor General,]
  - [<sup>F3</sup>(b) the Secretary of State,

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- (ba) the Minister for the Cabinet Office,
  - (bb) a local auditor within the meaning of the Local Audit and Accountability Act 2014,]
  - (c) the Auditor General for Wales,
  - (d) the Comptroller and Auditor General for Northern Ireland, or
  - (e) a person designated as a local government auditor under article 4 of the Local Government (Northern Ireland) Order 2005 ( S.I. 2005/1968 (NI.18)).
- (5) “ Related party ”, in relation to a Scottish or United Kingdom audit agency means—
- (a) a person acting on its behalf,
  - (b) a body or office holder whose accounts are required to be audited by it or by a person appointed by it, or
  - (c) a person appointed by it to audit those accounts.
- (6) If the data used for a data matching exercise includes patient data—
- (a) subsection (2)(a) applies only so far as the purpose for which the disclosure is made relates to a relevant NHS body, and
  - (b) subsection (2)(b) or (c) applies only so far as the function for, or in connection with, which the disclosure is made relates to such a body.
- (7) In subsection (6)—
- “ patient data ” has the same meaning as section 26B(4), and
  - “ relevant NHS body ” means—
- (a) an NHS body as defined in section 22(1) of the Community Care and Health (Scotland) Act 2002 (asp 5),
  - (b) [<sup>F4</sup> a body mentioned in paragraph (a), (b) or (c) of paragraph 4(12) of Schedule 9 to the Local Audit and Accountability Act 2014 (“relevant NHS body”);]
  - (c) a Welsh NHS body as defined in section 60 of the Public Audit (Wales) Act 2004 (c.23),
  - (d) a
- (8) Data disclosed under subsection (2) may not be further disclosed except—
- (a) for, or in connection with—
    - (i) the purpose for which it was disclosed under subsection (2)(a), or
    - (ii) the function for which it was disclosed under subsection (2)(b) or (c),
  - (b) otherwise for the investigation or prosecution of an offence, or
  - (c) in pursuance of a duty imposed by or under an enactment.
- (9) Except as authorised by subsections (2) and (8), a person who discloses data to which this section applies is guilty of an offence and liable—
- (a) on summary conviction, to imprisonment for a term not exceeding 12 months, to a fine or to both, or
  - (b) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both.]

#### Textual Amendments

**F1** Pt. 2A (ss. 26A-26G) inserted (6.10.2010) by [Criminal Justice and Licensing \(Scotland\) Act 2010 \(asp 13\)](#), [ss. 97\(3\)](#), [206\(1\)](#); [S.S.I. 2010/339](#), [art. 2](#)

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- F2** S. 26D(4)(a) substituted (1.4.2012) by [Budget Responsibility and National Audit Act 2011 \(c. 4\), s. 29, Sch. 5 para. 24](#); S.I. 2011/2576, art. 5
- F3** S. 26D(4)(b)-(bb) substituted for s. 26D(4)(b) (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 47\(2\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F4** Words in s. 26D(7) substituted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 47\(3\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

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