



Further and Higher Education (Scotland) Act 2005

2005 asp 6

PART 1

FURTHER AND HIGHER EDUCATION ETC.

Fundable bodies: miscellaneous

28 Inspection of accounts

- (1) The Auditor General for Scotland may, at any reasonable time, inspect the accounts and accounting records of any fundable body [^{F1}or of any of a regional strategic body's colleges].
- (2) But the function under subsection (1) is exercisable only in relation to accounts and records which relate to a financial year in which expenditure to which this subsection applies is incurred.
- (3) Subsection (2) applies to expenditure which has been funded (in whole or part) by payments made by the Council under section 12 [^{F2}or, as the case may be, by a regional strategic body under section 12B].

Textual Amendments

- F1** Words in s. 28(1) inserted (3.3.2014) by [Post-16 Education \(Scotland\) Act 2013 \(asp 12\), s. 23\(2\), Sch. para. 8\(20\)\(a\)](#); S.S.I. 2014/21, art. 2, Sch. 1
- F2** Words in s. 28(3) inserted (1.5.2014) by [Post-16 Education \(Scotland\) Act 2013 \(asp 12\), s. 23\(2\), Sch. para. 8\(20\)\(b\)](#); S.S.I. 2014/79, art. 2(1), Sch. 1

Commencement Information

- I1** S. 28 in force at 3.10.2005 by [S.S.I. 2005/419, art. 2\(1\)](#)

Status:

Point in time view as at 01/05/2014.

Changes to legislation:

There are currently no known outstanding effects for the Further and Higher Education (Scotland) Act 2005, Section 28.