



# 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.
- (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.