

# **PUBLIC SERVICES REFORM (SCOTLAND) ACT 2010**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 8 – Scrutiny and Complaints**

#### **Public Finance and Accountability**

#### ***Section 118 - Amendment of Public Finance and Accountability (Scotland) Act 2000***

304. Subsection (2) transfers responsibility for appointing the three other members of Audit Scotland under section 10(2)(c) of the Public Finance and Accountability (Scotland) Act 2000 (the “2000 Act”) from the Auditor General for Scotland and the Chairman of the Accounts Commission (acting jointly) to the Scottish Commission for Public Audit (the “SCPA”).
305. Subsections (3) and (9)(a) update the 2000 Act to reflect the new name for the Public Audit Committee.
306. Subsection (4) provides that a person appointed Auditor General for Scotland holds office for a period of 8 years, vacates office on the expiry of that period and is not eligible for reappointment.
307. Subsection (5) disapplies the duty on Scottish Ministers to publish accounts and reports under section 22(5)(b) of the 2000 Act where these are published by the body or office-holder in question.
308. Subsection (6) gives the Auditor General for Scotland a power to publish the results of any examination carried out under section 23 (economy, efficiency and effectiveness examinations) of the 2000 Act.
309. Subsection (7) provides that, for the purposes of the law of defamation, reports that are sent by the Auditor General to the Scottish Ministers under section 22(4) of the 2000 Act and the results of any examination that are carried out and reported by the Auditor General to the Parliament under section 23 of the 2000 Act are absolutely privileged. Absolute privilege is a complete defence against proceedings for defamation.
310. Subsections (8)(a) and (b) provide that members of the staff of Audit Scotland and members of the Accounts Commission are not eligible for appointment as a member of Audit Scotland under section 10(2)(c) of the 2000 Act, that such appointments must not exceed three years, and that appointees may only be reappointed for one further such period.
311. Subsection (8)(c) transfers responsibility for the terms and conditions of the three other members of Audit Scotland appointed under section 10(2)(c) of the 2000 Act from the Auditor General for Scotland and the Chairman of the Accounts Commission to the

*These notes relate to the Public Services Reform (Scotland) Act  
2010 (asp 8) which received Royal Assent on 28 April 2010*

SCPA, and provides that the SCPA will receive any notices of resignation from these members, rather than the Auditor General and the Chairman. Subsection 8(d) provides that the SCPA, rather than the Auditor General and the Chairman, may remove these members if they consider that the member is for any reason unable or unfit to exercise the functions of a member.

312. Subsection (8)(e) provides that the SCPA must appoint one of the three other members of Audit Scotland appointed under section 10(2)(c) of the 2000 Act to preside at the meetings of Audit Scotland, except that Audit Scotland must do this if that member is not present.
313. Subsection (9)(b) provides that for the purposes of the law of defamation, statements made in the proceedings of the SCPA, the publication under the authority of the SCPA of any statement and any report to Parliament under section 12(4) of the 2000 Act are absolutely privileged.