

*These notes relate to the Public Finance and Accountability (Scotland)
Act 2000 (asp 1) which received Royal Assent on 17 January 2000*

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 24: Access to Documents and Information

Subsection (2)

131. This subsection outlines additional powers available to an auditor in relation to third persons for the purposes at subsection (1). The auditor, at all reasonable times, is entitled to have access to any document in the possession or under the control of a relevant person as may be reasonably required for the purpose of the audit. The auditor can also require any assistance, information or explanation necessary from any relevant person for those purposes. “Relevant person” is defined in subsection (5).