



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 2

ACCOUNTABILITY AND AUDIT

Audit authorities

10 Audit Scotland

- (1) There is to be a body corporate to be known as Audit Scotland, with the functions conferred on it by virtue of this Act and any other enactment.
- (2) Audit Scotland is to consist of—
 - (a) the Auditor General,
 - (b) the Chairman of the Accounts Commission, and
 - (c) 3 other members appointed jointly by the Auditor General and the Chairman.
- (3) Audit Scotland is to provide such assistance and support as the Auditor General and the Accounts Commission require in the exercise of their respective functions and, in particular, is to provide them, or ensure that they are provided, with the property, staff and services which they require for the exercise of those functions.
- (4) Directions may be given to Audit Scotland—
 - (a) by the Auditor General, for the purpose of or in connection with the exercise of Audit Scotland's functions in relation to the Auditor General,
 - (b) by the Accounts Commission, for the purpose of or in connection with the exercise of Audit Scotland's functions in relation to the Commission.
- (5) Audit Scotland may make arrangements with any public body or office-holder for the provision by Audit Scotland to the body or office-holder of administrative, professional or technical services in connection with the conduct of audits.
- (6) Schedule 2 makes further provision about Audit Scotland.