

*These notes relate to the Further and Higher Education (Scotland)  
Act 2005 (asp 6) which received Royal Assent on 1 June 2005*

# **FURTHER AND HIGHER EDUCATION (SCOTLAND) ACT 2005**

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## **EXPLANATORY NOTES**

### **THE ACT – SECTION BY SECTION**

#### **Part 1 - Further and Higher Education Etc.**

##### **Fundable bodies: miscellaneous**

##### ***Section 28 Inspection of accounts***

45. This makes provision for the Auditor General for Scotland to inspect the accounts and accounting records of any fundable body, provided this relates to a financial year in which expenditure has been funded by payments made to the Council under the powers to fund the Council in section 11 of the Act.