



Public Services Reform (Scotland) Act 2010

2010 asp 8

PART 8 **S**

SCRUTINY AND COMPLAINTS

Public finance and accountability

118 Amendment of Public Finance and Accountability (Scotland) Act 2000 **S**

- (1) The Public Finance and Accountability (Scotland) Act 2000 (asp 1) is amended in accordance with this section.
- (2) In section 10 (Audit Scotland), in subsection (2)(c), for the words “jointly by the Auditor General and the Chairman” substitute “by the Scottish Commission for Public Audit”.
- (3) In section 12(2)(a) (Scottish Commission for Public Audit), immediately before the word “Audit” insert “Public”.
- (4) In section 13 (Auditor General for Scotland)—
 - (a) after subsection (4) insert—

“(4A) A person appointed to be the Auditor General holds office for a period of 8 years.”,
 - (b) in subsection (5)—
 - (i) after paragraph (a) insert—

“(aa) vacates office on the expiry of the period of appointment.”,
 - (ii) at the beginning of paragraph (c) insert “in other respects.”,
 - (c) after that subsection insert—

“(5A) A person having held the office of the Auditor General is not eligible for reappointment.”.

Changes to legislation: Public Services Reform (Scotland) Act 2010, Section 118 is up to date with all changes known to be in force on or before 07 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (5) In section 22 (audit of accounts: further provisions), in subsection (5), at the beginning of paragraph (b) insert “ except where the account and the report are published by the body or office-holder in question, ”.
- (6) In section 23 (economy, efficiency and effectiveness examinations), after subsection (10) add—
- “(11) The Auditor General may publish the results of any examination carried out under this section.”.
- (7) After that section insert—

“23A Defamation

For the purposes of the law of defamation, the following are absolutely privileged—

- (a) reports sent to the Scottish Ministers under section 22(4),
- (b) results of an examination carried out and reported to the Parliament under section 23.”.

- (8) In schedule 2 (Audit Scotland: further provisions)—
- (a) in paragraph 2—
 - (i) the word “not” is inserted after the word “is” where it second appears,
 - (ii) the words from “but” to the end of the paragraph are repealed,
 - (b) after that paragraph insert—

“2A
 An appointment under section 10(2)(c) may be for a period not exceeding 3 years.

2B
 A person appointed under section 10(2)(c) is, on ceasing to be a member, eligible for reappointment for a single further period.”.

- (c) in paragraph 3—
 - (i) in sub-paragraph (a), for the words “Auditor General and the Chairman” substitute “ Scottish Commission for Public Audit ”,
 - (ii) in sub-paragraph (c), for the words “Auditor General and the Chairman” substitute “ Scottish Commission for Public Audit ”,
- (d) in paragraph 4, for the words “Auditor General and the Chairman, acting jointly,” substitute “ Scottish Commission for Public Audit ”,
- (e) in paragraph 7—
 - (i) in sub-paragraph (2), paragraph (b) is repealed,
 - (ii) after that sub-paragraph add—

“(3) The Scottish Commission for Public Audit must appoint one of the members of Audit Scotland appointed under section 10(2)(c) to preside at the meetings of Audit Scotland.

(4) Audit Scotland must appoint one of its other members appointed under section 10(2)(c) to preside at its meetings

Changes to legislation: *Public Services Reform (Scotland) Act 2010, Section 118 is up to date with all changes known to be in force on or before 07 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

where the member mentioned in sub-paragraph (3) is not present.”.

- (9) In schedule 3 (Scottish Commission for Public Audit: further provisions)—
- (a) in paragraph 1, immediately before the word “Audit”, where it occurs for the second time, insert “ Public ”,
 - (b) after paragraph 7 add—

“8

For the purposes of the law of defamation, the following are absolutely privileged—

- (a) any statement made in proceedings of the Commission,
- (b) the publication under the authority of the Commission of any statement, and
- (c) any report to the Parliament under section 12(4).

9

In paragraph 8, “statement” has the same meaning as in the Defamation Act 1996 (c. 31).”.

Commencement Information

11 S. 118 in force at 1.10.2010 by S.S.I. 2010/321, art. 3, Sch.

Changes to legislation:

Public Services Reform (Scotland) Act 2010, Section 118 is up to date with all changes known to be in force on or before 07 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 50(1A)(1B) inserted by [2024 asp 5 s. 28\(2\)\(a\)](#)
- s. 59A inserted by [2024 asp 5 s. 28\(3\)](#)
- s. 78(2A)(2B) inserted by [2024 asp 5 s. 28\(4\)](#)
- s. 78A inserted by [2024 asp 5 s. 27\(2\)](#)
- s. 190(1) words substituted by [2024 asp 5 s. 29\(2\)\(a\)](#)
- s. 190(2)(2A) substituted for s. 190(2) by [2024 asp 5 s. 29\(2\)\(b\)](#)
- sch. 12 para. 6-6B substituted for Sch. 12 para. 6 by [2024 asp 5 s. 27\(4\)](#)