

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Section 19: Duty to Prepare Accounts***

##### **Subsection (8)**

99. The accounts of Audit Scotland must be sent to the Scottish Commission for Public Audit for Auditing. The Commission will appoint auditors under section 25. This avoids, in effect, Audit Scotland being involved in the audit of their own accounts.