

*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 22: Audit of Accounts: Further Provisions

Subsections (3) and (4)

115. These set out the arrangements for submission of the account and the auditor's report by the auditor to the Auditor General and by the Auditor General to the Scottish Ministers. The provisions also enable the Auditor General to prepare a report on the account and submit this to the Scottish Ministers.