

*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 22: Audit of Accounts: Further Provisions***

#### **Subsection (6)**

117. This deals with the possibility that bodies or office holders whose accounts are being audited have different financial years.