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**Changes to legislation:** There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 13. (See end of Document for details)

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## SCHEDULE 4 MODIFICATION OF ENACTMENTS RELATING TO PART 2

### *Environment Act 1995 (c.25)*

- 13 (1) The Environment Act 1995 is amended as follows.
- (2) Section 46 (audit of new Agencies) ceases to have effect so far as relating to the Scottish Environment Protection Agency.
- (3) After that section insert—

#### **“46A Audit: SEPA**

- (1) SEPA shall send the statement of accounts for each accounting year to the Scottish Ministers by such time as they may direct.
- (2) The Scottish Ministers shall send the statement of accounts to the Auditor General for Scotland for auditing.
- (3) In this section, “accounting year” has the same meaning as in section 45 above.”

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 13.