

# **PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000**

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## **EXPLANATORY NOTES**

### **THE ACT**

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

##### **Subsection (1)**

112. This subsection sets out the matters which the auditor must include in his report on an account. It does not apply to an account of the payments into and out of the Scottish Consolidated Fund. In particular, the auditor must report his/her findings on whether the expenditure and receipts shown in the account were incurred in accordance with relevant enactments, the Budget Act or Acts for the period in question, and the provisions of sections 4 to 7 of this Act. These latter provisions set out rules for payments out of the Fund and for the application of receipts.
113. The auditor must also report on: whether any sums paid out of the Fund were applied in accordance with section 65 of the Scotland Act 1998 (i.e. that they meet the specified conditions for payments out of the Fund); whether expenditure and receipts have been incurred or applied in accordance with any applicable guidance issued by the Scottish Ministers; and whether the account complies with any applicable direction issued under any enactment.

##### **Subsection (2)**

114. This subsection makes specific provision for the report on an audit of an account of payments into and out of the Scottish Consolidated Fund. This requires the auditor to report on his/her findings in relation to whether sums paid out of the fund were paid in accordance with the provisions of section 65 of the 1998 Act (i.e. that they meet the specified conditions for payments out of the Fund), and also as to whether they were paid out in accordance with sections 4 to 6 of this Act, which set out further requirements in relation to payments made from the Fund. The report is also required to set out the auditor's findings on whether the account complies with any applicable direction.

##### **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.

##### **Subsection (5)**

116. This requires the Scottish Ministers to lay copies of accounts and reports on accounts before the Parliament and to publish these. They are required to do so within 9 months of the end of the financial year to which the accounts relate.

*These notes relate to the Public Finance and Accountability (Scotland)  
Act 2000 (asp 1) which received Royal Assent on 17 January 2000*

**Subsection (6)**

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