

*These notes refer to the Scotland Act 1998 (c.46)
which received Royal Assent on 19th November 1998*

SCOTLAND ACT 1998

EXPLANATORY NOTES

POWERS TO MAKE SUBORDINATE LEGISLATION

SECTION 120: Accounts and audit

Details of Provisions

This section states that a provision of a pre-commencement enactment which requires accounts to be examined, certified or reported on by, or to be open to inspection of the Comptroller and Auditor General, or requires him to have access to other documents for such examinations shall have effect in relation to “Scottish functions” (as defined in section 119(1)) as if the references to the Comptroller and Auditor General were to the Auditor General for Scotland. This is necessary to ensure continued arrangements for independent audit of public expenditure relating to Scottish functions.