

*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 15: Accountable Officers

Subsections (3) and (4)

83. These subsections allow the principal accountable officer to designate an accountable officer for any other body or office-holder where the bodies have the audit of their accounts regulated by sections 21 and 22. They include health service bodies, and NDPBs whose accounts are audited by the Auditor General.