

*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 19: Duty to Prepare Accounts

Subsection (7)

98. This ensures that all accounts prepared under subsections (1) and (3), other than the accounts of Audit Scotland, must be sent to the Auditor General for auditing. This attracts the provisions in sections 21 and 22.