

*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 21: Audit of Accounts

General Purpose

106. This is the first of two sections covering the arrangements for the audit of accounts produced by the Scottish Administration and certain other public bodies and office holders. The provisions in these 2 sections are made partly in implementation of the requirements imposed by section 70(1)(c) and (f) and (2)(b) of the Scotland Act. The intention is that the arrangements set out in these sections should be the standard arrangements for public audit of accounts under the control of the Auditor General which may be applied in future legislation.