



Scottish Crown Estate Act 2019

2019 asp 1

PART 3

MANAGEMENT OF SCOTTISH CROWN ESTATE ASSETS

Financial matters

35 Audit

- (1) The Scottish Ministers must prepare in respect of each financial year a consolidated statement of accounts comprising—
 - (a) the statement of accounts prepared by Crown Estate Scotland for the year under section 34(1)(b), and
 - (b) each statement of accounts prepared for the year under section 34(2)(b).
- (2) The Scottish Ministers must submit a copy of the consolidated statement of accounts to the Auditor General for Scotland for auditing.