
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2021 No.

The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2021

Disapplication of audit requirements of Part 16 of the Companies Act 2006

3. The requirements of Part 16 of the Companies Act 2006 as to audit of accounts do not apply to the Company for a financial year if its accounts are in that year to be audited by the Auditor General for Scotland.