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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 46**

**The Public Finance and Accountability  
(Scotland) Act 2000 (Transitional, Transitory  
and Saving Provisions) (No. 2) Order 2000**

**Audit of C&AG accounts**

5.—(1) Nothing in the 2000 Act shall affect the preparation or audit of any C&AG accounts (whether or not those accounts are prepared or that audit is begun before the commencement date) and, so far as may be necessary for the purpose of enabling or requiring the preparation and audit of any such accounts, the provisions of the 2000 Act shall be treated as if they had not been commenced.

(2) In this article and article 6 below, references to “audit” in relation to any accounts includes, as well as the matters mentioned in section 29(2) of the 2000 Act, the transmission of the accounts for auditing, the laying of the accounts, and any report on them, before the Parliament or either House of Parliament and anything else required to be done in connection with the audit and scrutiny of the accounts or any report on them.