

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2021 No. 129**

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.