

*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 19: Duty to Prepare Accounts

Subsection (5)

96. This provides that subsection (1) does not apply any cross border public authorities to which section 70(6) of the Scotland Act 1998 applies. Section 70(6) expressly precludes provision being made in the Act requiring such an authority to prepare accounts if other legislation requires it to prepare accounts and have them audited by the Auditor General, the Comptroller and Auditor General or a person appointed by either of them. This means that subsection (1) does not apply to any direct funded cross border public authority (eg the Forestry Commission) that has its accounting and/or audit arrangements specified in other legislation.