

*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 20: Consolidated Public Accounts

Subsections (4) to (7)

104. Accounts prepared under subsection (1) must be sent with the Scottish Ministers' determination under that subsection to the Auditor General. The Auditor General must then examine such accounts, prepare and send to the Scottish Ministers a report on whether the accounts have been prepared in accordance with the determination. The Scottish Ministers must lay a copy of the accounts and the report before the Parliament.
105. Subsection (7) ensures that the Auditor General, in examining accounts under this section and in preparing a report, will have access to information as set out in section 24 (1) and (2) of this Act.