

*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 21: Audit of Accounts

Subsection (3)

109. This states that the account must be audited by the Auditor General or a qualified person appointed by the Auditor General. The Auditor General must take into account not only the person's professional qualifications and experience, but also any other relevant matters.