

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Paragraphs 8 and 9***

159. These paragraphs make arrangements for the transfer of staff from the Accounts Commission to Audit Scotland. The Act does not make provision for the transfer of staff from the National Audit Office to Audit Scotland. It is expected that this will be achieved by subordinate legislation under other powers.
160. Under the provisions set out in these paragraphs, officers of the Accounts Commission will automatically transfer to Audit Scotland on 1 April 2000. Their terms and conditions must be at least as favourable as those on which the Accounts Commission employed them. There are then a number of technical provisions designed to ensure that no individuals suffer a break in employment due to the transfer and that no officer may be deemed to have been retired or dismissed as a result of the transfer.
161. In addition to the transfer of staff, these paragraphs make provision for the transfer of property, rights and liabilities from the Accounts Commission to Audit Scotland on 1 April 2000.