

*Status: Point in time view as at 01/04/2000.*

*Changes to legislation: There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, SCHEDULE 4. (See end of Document for details)*

## SCHEDULE 4

*(introduced by section 26)*

### MODIFICATION OF ENACTMENTS RELATING TO PART 2

#### *National Galleries of Scotland Act 1906 (c.50)*

- 1 In paragraph 8 of the Schedule to the National Galleries of Scotland Act 1906 (accounts of the Board)—
  - (a) in sub-paragraph (5), the words from “on or” to “any year” are repealed, and after “General” insert “ for auditing ”,
  - (b) sub-paragraph (6) is repealed.

#### *National Library of Scotland Act 1925 (c.73)*

- 2 In paragraph 8 of the Schedule to the National Library of Scotland Act 1925 (accounts of the Board)—
  - (a) in sub-paragraph (5), the words from “on or” to “any year” are repealed, and after “General” insert “ for auditing ”,
  - (b) sub-paragraph (6) is repealed.

#### *Local Government (Scotland) Act 1973 (c.65)*

- 3 (1) The Local Government (Scotland) Act 1973 is amended as follows.
  - (2) In section 96 (accounts and audit of local authorities), in subsection (4), for “an officer of the Accounts Commission for Scotland” substitute “ a member of the staff of Audit Scotland ”.
  - (3) In section 97 (Accounts Commission for Scotland)—
    - (a) in subsection (1)—
      - (i) for “fifteen” substitute “ twelve ”,
      - (ii) for “eleven” substitute “ six ”,
      - (iii) the words “and such organisations connected with the health service” are repealed,
    - (b) in subsection (2), the following provisions are repealed—
      - (i) paragraph (a)(ii), (iv) and (v),
      - (ii) in paragraph (c), the words “or, as the case may be, health service bodies”,
      - (iii) in paragraph (d), the words “or health service bodies”,
    - (c) after that subsection insert—
      - “(2AA) Any function of the Commission may be exercised on behalf of the Commission by any person (whether or not a member of the staff of Audit Scotland) authorised by the Commission to do so.
      - (2AB) Subsection (2AA) above does not apply in relation to the following functions—
        - (a) considering reports in pursuance of subsection (2)(b) above,
        - (b) appointing an auditor under subsection (6) below,
        - (c) deciding who is to audit any account, or class of account, in pursuance of this Part of this Act,

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- (d) deciding whether to undertake or promote a study under section 97A or 105A of this Act.
- (2AC) Subsections (2AA) and (2AB) above do not affect the responsibility of the Commission for the exercise of their functions.”,
- (d) subsection (2B) is repealed,
- (e) in subsection (3), the words “and such organisations connected with the health service” are repealed,
- (f) in subsection (4), the words from “and the Commission” to the end are repealed,
- (g) after that subsection insert—
- “(4AA) The Controller of Audit shall, by virtue of appointment as such, be a member of the staff of Audit Scotland unless that person is also the Auditor General for Scotland.”,
- (h) subsections (4A) to (4D) are repealed,
- (i) in subsection (6), for “officers of the Commission” substitute “ members of the staff of Audit Scotland ”, and the words from “or a person” to the end are repealed,
- (j) subsection (6A) is repealed.
- (4) In section 97A (studies for improving economy etc. in services), in each of subsections (2) and (3), the words from “and, in” to the end are repealed.
- (5) In section 98 (expenses and accounts of the Accounts Commission)—
- (a) in subsection (1), for paragraphs (a) to (c) substitute “ such expenses shall be met by Audit Scotland ”,
- (b) subsections (2) to (7) are repealed.
- (6) In section 99 (general duties of auditors)—
- (a) the words “or health service body”, in both places where they occur, are repealed,
- (b) in paragraph (a), the words from “or, in the case of a health service body” to “1978” are repealed.
- (7) In section 100 (auditor’s right of access to documents)—
- (a) in subsection (1), the words “or health service body” and “or body” are repealed,
- (b) in subsection (1B), the words “or body” are repealed,
- (c) in subsection (2), the words “and health service body” are repealed.
- (8) In section 101 (completion of audit), subsection (5) is repealed.
- (9) In section 102 (reports to Commission by Controller of Audit)—
- (a) in subsection (1), the words “and health service bodies” and “or health service body” are repealed,
- (b) subsection (5) is repealed.
- (10) In section 103 (action by Commission on reports by Controller of Audit), the words “with respect to the accounts of any local authority” are repealed.
- (11) Section 104A (special provisions as to audit of health service bodies) is repealed

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- (12) In section 106 (application of sections 93 to 105 to bodies other than local authorities and to officers), subsection (3) is repealed.
- (13) In Schedule 8 (provisions as to the Accounts Commission for Scotland)—
- (a) in paragraph 3A—
    - (i) the words “out of their funds” are repealed,
    - (ii) at the end insert “ ; and such salary, fees and allowances shall be paid by Audit Scotland ”,
  - (b) in paragraph 4(1), for “five” substitute “ four ”,
  - (c) paragraph 6 is repealed,
  - (d) in paragraph 7, the words from “and, without prejudice” to the end are repealed.

*National Health Service (Scotland) Act 1978 (c.29)*

- 4 (1) The National Health Service (Scotland) Act 1978 is amended as follows.
- (2) In section 12 (Scottish Hospital Endowments Research Trust)—
- (a) in subsection (6), for the words from “cause such” to the end substitute “ send the accounts to the Scottish Ministers by such time as they may direct ”,
  - (b) after that subsection insert—

“(6A) The Scottish Ministers shall send the accounts to the Auditor General for Scotland for auditing.”
- (3) In section 86 (accounts of the Health Boards and the Agency)—
- (a) in subsection (1), for the words from “those accounts” to the end substitute “ shall send those accounts to the Scottish Ministers by such time as they may direct ”,
  - (b) after that subsection insert—

“(1AA) The Scottish Ministers shall send the accounts to the Auditor General for Scotland for auditing.”,
  - (c) subsection (2) is repealed,
  - (d) for subsection (4), substitute—

“(4) The Scottish Ministers may if they think fit prepare, in respect of any financial year, summarised or consolidated accounts, in such form as they may determine, of such of the bodies mentioned in paragraphs (a) to (c) of subsection (1), or such groups of those bodies, as they may determine; and they shall transmit any such accounts to the Auditor General for Scotland for auditing”.

*National Heritage (Scotland) Act 1985 (c.16)*

- 5 (1) Schedule 1 to the National Heritage (Scotland) Act 1985 is amended as follows.
- (2) In paragraph 9 (accounts of the Board of Trustees of the National Museums of Scotland)—
- (a) in sub-paragraph (5), the words from “on or” to “any year” are repealed, and for “Comptroller and Auditor General” substitute “ Auditor General for Scotland for auditing ”,

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(b) sub-paragraph (6) is repealed.

(3) In paragraph 20 (accounts of the Board of Trustees of the Royal Botanic Garden, Edinburgh)—

(a) in sub-paragraph (5), the words from “on or” to “any year” are repealed, and for “Comptroller and Auditor General” substitute “ Auditor General for Scotland for auditing ”,

(b) sub-paragraph (6) is repealed.

*Legal Aid (Scotland) Act 1986 (c.47)*

6 (1) Section 5 of the Legal Aid (Scotland) Act 1986 (accounts and audit of the Scottish Legal Aid Board) is amended as follows.

(2) After subsection (2) insert—

“(2A) The Board shall send the accounts and the statement of accounts to the Scottish Ministers by such time as they may direct.

(2B) The Scottish Ministers shall send the accounts and the statement of accounts to the Auditor General for Scotland for auditing.”

(3) Subsections (3) to (6) and (7)(b) and (c) are repealed.

*Housing (Scotland) Act 1988 (c.43)*

7 In section 11 of the Housing (Scotland) Act 1988 (accounts and annual reports of Scottish Homes)—

(a) in subsection (3), the words from “on or” to “any year” are repealed, and for “Comptroller and Auditor General” substitute “ Auditor General for Scotland for auditing ”,

(b) subsection (4) is repealed,

(c) in subsection (5), the words “or the Comptroller and Auditor General” are repealed.

*National Health Service and Community Care Act 1990 (c.19)*

8 In Schedule 7 to the National Health Service and Community Care Act 1990 (audit of accounts of Scottish health service bodies), paragraphs 2, 3(2)(b) to (d) and (3) to (7), 4 to 6, 7(2) and (4) and 8 to 12 are repealed.

*Enterprise and New Towns (Scotland) Act 1990 (c.35)*

9 In section 30 of the Enterprise and New Towns (Scotland) Act 1990 (accounts and annual reports of Scottish Enterprise and Highlands and Islands Enterprise)—

(a) in subsection (3), the words from “on or” to “each year” are repealed, and for “Comptroller and Auditor General” substitute “ Auditor General for Scotland for auditing ”,

(b) subsection (4) is repealed,

(c) in subsection (5)(a), the words “or the Comptroller and Auditor General” are repealed.

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*Natural Heritage (Scotland) Act 1991 (c.28)*

- 10 In section 10 of the Natural Heritage (Scotland) Act 1991 (reports and accounts of Scottish Natural Heritage)—
- (a) in subsection (4), the words from “on or” to “any year” are repealed, and for “Comptroller and Auditor General” substitute “ Auditor General for Scotland for auditing ”,
  - (b) subsection (5) is repealed.

*Further and Higher Education (Scotland) Act 1992 (c.37)*

- 11 (1) The Further and Higher Education (Scotland) Act 1992 is amended as follows.
- (2) In paragraph 9 of Schedule 1 (reports and accounts of the Scottish Further Education Funding Council)—
- (a) in sub-paragraph (1)(c), the words “copies of” are repealed, and for the words from “Secretary” to the end substitute “ Scottish Ministers by such time as they may direct ”,
  - (b) after sub-paragraph (2) insert—  
“(2A) The Scottish Ministers shall send the statement of accounts to the Auditor General for Scotland for auditing.”,
  - (c) sub-paragraph (3) is repealed.
- (3) In paragraph 18 of Schedule 2 (accounts of boards of management of colleges of further education)—
- (a) in sub-paragraph (2)—
    - (i) the words “and audited” are repealed,
    - (ii) for the words “Secretary of State”, in the first place where they appear, substitute “ Scottish Ministers ”,
    - (iii) for the words from “Secretary of State”, in the second place where they appear, to the end substitute “ Scottish Ministers by such time as they may direct ”,
  - (b) after that sub-paragraph insert—  
“(2A) The Scottish Ministers shall send the accounts to the Auditor General for Scotland for auditing.”
- (4) In paragraph 14 of Schedule 7 (accounts of the Scottish Higher Education Funding Council)—
- (a) in sub-paragraph (1)(c), the words “copies of” are repealed, and for the words from “Secretary” to the end substitute “ Scottish Ministers by such time as they may direct ”,
  - (b) after sub-paragraph (2) insert—  
“(2A) The Scottish Ministers shall send the statement of accounts to the Auditor General for Scotland for auditing.”
  - (c) sub-paragraph (3) is repealed.

*Local Government etc. (Scotland) Act 1994 (c.39)*

- 12 (1) The Local Government etc. (Scotland) Act 1994 is amended as follows.

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(2) For section 88 (accounts of the new water and sewerage authorities) substitute—

**“88 Audit of accounts**

- (1) A new water and sewerage authority shall submit the accounts and the statement of accounts to the Scottish Ministers by such time as they may direct.
- (2) The Scottish Ministers shall send the accounts and the statement of accounts to the Auditor General for Scotland for auditing.”
- (3) In section 136 (reports, accounts etc. of the Scottish Children’s Reporter Administration)—
  - (a) in subsection (4), the words from “on or” to “any year” are repealed, and for “Comptroller and Auditor General” substitute “ Auditor General for Scotland for auditing ”,
  - (b) subsection (5) is repealed.
- (4) In Part I of Schedule 9A (the Water Industry Commissioner for Scotland), after paragraph 3 insert—

**“Accounts**

- 3A (1) The Commissioner shall for each financial year prepare an account of his expenditure and receipts in accordance with directions issued by the Scottish Ministers and shall send the account to the Scottish Ministers by such time as they may direct.
- (2) The Scottish Ministers shall send the account to the Auditor General for Scotland for auditing.”

*Environment Act 1995 (c.25)*

- 13 (1) The Environment Act 1995 is amended as follows.
- (2) Section 46 (audit of new Agencies) ceases to have effect so far as relating to the Scottish Environment Protection Agency.
- (3) After that section insert—

**“46A Audit: SEPA**

- (1) SEPA shall send the statement of accounts for each accounting year to the Scottish Ministers by such time as they may direct.
- (2) The Scottish Ministers shall send the statement of accounts to the Auditor General for Scotland for auditing.
- (3) In this section, “accounting year” has the same meaning as in section 45 above.”

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*Criminal Procedure (Scotland) Act 1995 (c.46)*

- 14 In paragraph 9 of Schedule 9A to the Criminal Procedure (Scotland) Act 1995 (accounts of the Scottish Criminal Cases Review Commission)—
- (a) in sub-paragraph (3), the words “a copy of” and “and to the Comptroller and Auditor General” are repealed,
  - (b) after that sub-paragraph insert—

“(3A) The Scottish Ministers shall send the statement of accounts to the Auditor General for Scotland for auditing.”,
  - (c) sub-paragraph (4) is repealed.

*Education (Scotland) Act 1996 (c.43)*

- 15 In section 16 of the Education (Scotland) Act 1996 (accounts, records and audit of the Scottish Qualifications Authority)—
- (a) in subsection (3), the words “copies of” and “and the Comptroller and Auditor General” are repealed,
  - (b) after that subsection insert—

“(3A) The Scottish Ministers shall send the statement of accounts to the Auditor General for Scotland for auditing.”,
  - (c) subsection (4) is repealed.

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