



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 2

ACCOUNTABILITY AND AUDIT

Audit and value for money examinations

22 Audit of accounts: further provisions

- (1) The auditor's report on an account in relation to which this section applies (unless it is an account prepared in pursuance of section 19(2)) must set out the auditor's findings on the following matters—
 - (a) whether the expenditure and receipts shown in the account were incurred or applied in accordance with—
 - (i) any enactment by virtue of which the expenditure was incurred or the income received,
 - (ii) the Budget Act or Acts for the financial year, or any part of the financial year, to which the account relates, and
 - (iii) sections 4 to 7,
 - (b) where sums have been paid out of the Fund for the purpose of meeting such expenditure, whether the sums were applied in accordance with section 65 of the 1998 Act,
 - (c) whether the expenditure and receipts shown in the account were incurred or applied in accordance with any applicable guidance (whether as to propriety or otherwise) issued by the Scottish Ministers,
 - (d) whether the account complies with any applicable direction by virtue of any enactment.
- (2) The auditor's report on an account prepared in pursuance of section 19(2) must set out the auditor's findings on the following matters—
 - (a) whether sums paid out of the Fund were paid out in accordance with section 65 of the 1998 Act and sections 4 to 6 of this Act,

Changes to legislation: There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 22. (See end of Document for details)

- (b) whether the account complies with any applicable direction by virtue of any enactment
- (3) The auditor (unless the Auditor General) must send the account and the auditor’s report to the Auditor General, who may prepare a report on the account.
- (4) The Auditor General must send to the Scottish Ministers the account, the auditor’s report on the account and any report prepared by the Auditor General under subsection (3) in sufficient time to enable the Scottish Ministers to comply with subsection (5).
- (5) The Scottish Ministers must—
 - (a) lay before the Parliament a copy of every account and report sent to them under subsection (4), and
 - (b) [^{F1}except where the account and the report are published by the body or office-holder in question,] publish every such account and report, not later than 9 months after the end of the financial year to which the account relates.
- (6) In section 21 and this section “financial year”, in relation to an account, means the financial year of the body or office-holder in question.

Textual Amendments

F1 Words in s. 22(5)(b) inserted (1.10.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), ss. **118(5)**, 134(7); S.S.I. 2010/321, art. 3, Sch.

Modifications etc. (not altering text)

C1 S. 22(5) applied (with modifications) (1.4.2000 with application as mentioned in art. 6(1) of the amending S.S.I.) by [S.S.I. 2000/46](#), art. **6(3)**

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