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**Changes to legislation:** There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 8. (See end of Document for details)

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## SCHEDULE 2 AUDIT SCOTLAND: FURTHER PROVISIONS

### *Transfers from Accounts Commission*

- 8 (1) With effect from 1st April 2000 each person who was, immediately before that date, employed as an officer of the Accounts Commission transfers to and becomes a member of the staff of Audit Scotland.
- (2) The terms and conditions of appointment of such a person are to be determined by Audit Scotland but, taken as a whole, must be not less favourable to the person transferred than the terms on which that person was employed immediately before the transfer.
- (3) Where a person becomes a member of the staff of Audit Scotland under sub-paragraph (1), then, for the purposes of the Employment Rights Act 1996 (c.18), that person's period of employment by the Accounts Commission counts as a period of employment by Audit Scotland and the change of employment does not break the continuity of the period of employment.
- (4) Where a person ceases to be employed as an officer of the Accounts Commission by virtue of sub-paragraph (1) that person is not, on ceasing to be so employed, to be treated—
- (a) for the purposes of any scheme or regulations by virtue of the Superannuation Act 1972 (c.11) as having been retired on redundancy,
  - (b) for the purposes of Part XI of the Employment Rights Act 1996 (c.18) as having been dismissed by reason of redundancy.

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 8.