
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 46

**The Public Finance and Accountability
(Scotland) Act 2000 (Transitional, Transitory
and Saving Provisions) (No. 2) Order 2000**

Audit of other accounts

6.—(1) This article applies in relation to any accounts (other than C&AG accounts) of any devolved body—

- (a) which relate to a financial year of the body ending on or before 31st March 2000 (whether or not those accounts are prepared before the commencement date); and
- (b) the preparation or audit of which is not completed before the commencement date.

(2) Subject to paragraphs (3) and (4) below, those accounts shall be treated for the purposes of the 2000 Act as accounts in relation to which sections 21 and 22 of the 2000 Act apply and accordingly anything which, at the commencement date, is to be done or is in the process of being done in connection with the preparation or audit of any such accounts and which is capable of being done in accordance with the provisions of the 2000 Act shall be done or continued (as the case may be) in accordance with the provisions of the 2000 Act.

(3) Sections 21(2) and 22(5) of the 2000 Act shall apply in relation to those accounts as if the periods of 6 months and 9 months referred to in those provisions were 7 months and 10 months respectively.

(4) This article shall not affect the validity of anything done prior to the commencement date in connection with the preparation or audit of those accounts.