



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 2

### ACCOUNTABILITY AND AUDIT

#### *Audit and value for money examinations*

#### **21 Audit of accounts**

- (1) This section and section 22 apply in relation to any account which is, by virtue of any enactment or prerogative instrument, required (in whatever words) to be—
  - (a) audited by the Auditor General, or
  - (b) sent to the Auditor General for auditing.
- (2) The account must be sent to the Auditor General not later than 6 months after the end of the financial year to which the account relates.
- (3) The account is to be audited by—
  - (a) the Auditor General, or
  - (b) a qualified person appearing to the Auditor General to be suitable for appointment to audit the account by reason of, among other things, the person's professional qualifications and experience.
- (4) It is for the Auditor General personally to decide who is to audit the account.
- (5) For the purposes of subsection (3)(b) a person is qualified if that person is—
  - (a) [<sup>F1</sup>eligible for appointment as a statutory auditor under Chapter 2 of Part 42 of the Companies Act 2006]), or
  - (b) a member of a body of accountants established in the United Kingdom or another EEA State;

<sup>F2</sup> ...

[<sup>F3</sup>(6) In this section, “EEA State” means a member State, Norway, Iceland or Lichtenstein.]

---

*Changes to legislation: There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 21. (See end of Document for details)*

---

**Textual Amendments**

- F1** Words in s. 21(5)(a) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), **Sch. 1 para. 27** (with arts. 6, 11, 12)
- F2** Words in s. 21(5) repealed (1.7.2013) by [The European Union \(Amendments in respect of the Accession of Croatia\) \(Scotland\) Regulations 2013 \(S.S.I. 2013/177\)](#), reg. 1(1), **sch. para. 4(a)**
- F3** S. 21(6) inserted (1.7.2013) by [The European Union \(Amendments in respect of the Accession of Croatia\) \(Scotland\) Regulations 2013 \(S.S.I. 2013/177\)](#), reg. 1(1), **sch. para. 4(b)**

**Modifications etc. (not altering text)**

- C1** S. 21(2) 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)**

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 21.