



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 2

### ACCOUNTABILITY AND AUDIT

#### *Accounts*

#### **20 Consolidated public accounts**

- (1) The Scottish Ministers may prepare for any financial year consolidated accounts, in such form and manner as they may determine in writing, for—
  - (a) the Scottish Administration,
  - (b) the Scottish Administration together with such bodies and office-holders, or bodies or office-holders of such classes, mentioned in subsection (2) as they may designate for that financial year for the purposes of this section.
- (2) Those bodies and office-holders and classes of body or office-holder are any body or office-holder which appears, and any class of body or office-holder all the members of which appear, to the Scottish Ministers—
  - (a) to exercise functions of a public nature, or
  - (b) to be entirely or substantially funded from public money.
- (3) A body or office-holder designated, or of a class designated, for a financial year must—
  - (a) prepare such financial information in relation to that year, and in such form and manner, as the Scottish Ministers may require,
  - (b) arrange for the information to be audited so far as the Scottish Ministers may require, and
  - (c) send the information and any explanation which the Scottish Ministers may require to the Scottish Ministers by such time as they may direct.
- (4) Accounts prepared in pursuance of subsection (1) and the determination under that subsection must be sent to the Auditor General.

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**Changes to legislation:** There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 20. (See end of Document for details)

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- (5) The Auditor General must examine the accounts and prepare a report on whether the accounts have been prepared in accordance with the determination.
- (6) The Auditor General must send the report to the Scottish Ministers, who must lay before the Parliament a copy of the accounts and the report.
- (7) Subsections (1) and (2) of section 24 apply for the purposes of the examination of accounts under subsection (5) of this section as they apply for the purposes of the audit of an account under sections 21 and 22.

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 20.