
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 46

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

Appointment of auditors

7.—(1) Nothing in the 2000 Act shall affect the validity of any appointment of an auditor made (or treated as having been made) before the commencement date by the Scottish Ministers, the Accounts Commission, or any other body or office-holder (each of which is referred to in this article as “the appointing authority”) for the purpose of conducting audits or, as the case may be, a particular audit, of the accounts of any devolved body.

(2) Subject to paragraph (3) below, any such appointment shall, if still in force at the commencement date, continue in effect after that date subject to the same terms and conditions as if it were an appointment made by or on behalf of the Auditor General for the same purpose under section 21(4) of the 2000 Act, so far as that may be necessary for the purpose of the audit of those accounts.

(3) Paragraph (2) above does not apply in relation to any such appointment made by or on behalf of the Comptroller and Auditor General.

(4) On the commencement date, all rights and liabilities of the appointing authority so far as relating to any appointment to which this article applies shall transfer to and vest in Audit Scotland.