

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order makes provision consequential on the Public Finance and Accountability (Scotland) Act 2000. In particular it provides for the transfer of staff from the National Audit Office to Audit Scotland at the time when the Auditor General for Scotland assumes responsibility for certain matters which are currently the responsibility of the Comptroller and Auditor General. The Order also provides for the transfer of specified rights and liabilities from the Comptroller and Auditor General to Audit Scotland.