

SCHEDULE 1  
THE SCOTTISH COMMISSION FOR THE REGULATION OF CARE

*Accounts*

- 9 (1) The Commission shall—
- (a) keep accounts; and
  - (b) prepare annual accounts in respect of each financial year,
- in accordance with such directions as the Scottish Ministers may give it.
- (2) The Commission shall send a copy of the annual accounts to the Auditor General for Scotland for auditing.
- (3) The financial year of the Commission is—
- (a) the period beginning with the date on which the Commission is established and ending with 31st March next following that date; and
  - (b) each successive period of twelve months ending with 31st March.
- (4) If requested by any person, the Commission shall make available at any reasonable time, without charge, in printed or in electronic form, its audited accounts, so that they may be inspected by that person.