
Changes to legislation: Commissioner for Children and Young People (Scotland) Act 2003, Cross Heading: Accounts and audit is up to date with all changes known to be in force on or before 29 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULE 1 THE COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE IN SCOTLAND

Accounts and audit

- 11 (1) The Commissioner must keep proper accounts at all times and prepare annual accounts in respect of each financial year.
- (2) The Commissioner must send a copy of the annual accounts to the Auditor General for Scotland for auditing.
- (3) The financial year of the Commissioner is—
- (a) the period beginning with the date on which the first Commissioner is appointed and ending with the 31st of March next following that date; and
 - (b) each successive period of twelve months ending with the 31st of March.
- (4) If requested by any person, the Commissioner must make available at any reasonable time, and without charge, in printed or electronic form, the audited accounts, so that they may be inspected by that person.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 4(2A) inserted by [2024 asp 1 s. 11\(2\)](#)