

SCHEDULE 1  
THE SCOTTISH POLICE SERVICES AUTHORITY

*Accounts*

- 16 (1) The Authority must—
- (a) keep proper accounts and proper records in relation to the accounts; and
  - (b) prepare a statement of accounts in respect of each financial year in relation to each of the Authority and the Agency.
- (2) A statement of accounts under sub-paragraph (1) must be in such form and contain such information as the Scottish Ministers may direct.
- (3) The Authority must send a copy of each statement of accounts to the Scottish Ministers.
- (4) The Scottish Ministers must send a copy of each statement of accounts to the Auditor General of Scotland for auditing.