
Changes to legislation: Police, Public Order and Criminal Justice (Scotland) Act 2006, Cross Heading: Accounts is up to date with all changes known to be in force on or before 19 January 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 4

[^{F1}THE POLICE INVESTIGATIONS AND REVIEW COMMISSIONER]

Textual Amendments

- F1** Sch. 4 heading substituted (1.4.2013) by [Police and Fire Reform \(Scotland\) Act 2012 \(asp 8\)](#), s. 129(2), [Sch. 7 para. 33\(16\)](#); S.S.I. 2013/51, art. 2 (with transitional provisions and savings in S.S.I. 2013/121)

Accounts

- 10 The Commissioner must, in accordance with such directions as the Scottish Ministers may give—
- (a) keep proper accounting records and accounts;
 - (b) prepare annual accounts for each financial year;
 - (c) send a copy of the annual accounts to the Auditor General for Scotland for auditing.

Changes to legislation:

Police, Public Order and Criminal Justice (Scotland) Act 2006, Cross Heading: Accounts is up to date with all changes known to be in force on or before 19 January 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.

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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. 47A inserted by [2023 c. 41 s. 45\(3\)](#)