

These notes relate to the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 (asp 11) which received Royal Assent on 19 July 2010

SCOTTISH PARLIAMENTARY COMMISSIONS AND COMMISSIONERS ETC. ACT 2010

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1

The Commission for Ethical Standards in Public Life in Scotland: the Public Standards Commissioner for Scotland and the Public Appointments Commissioner for Scotland

Section 22: Accounts and audit

91. [Section 22](#) sets out the accounting and auditing requirements that apply to the CESPLS. The CESPLS must keep proper accounts and accounting records and prepare annual accounts for each financial year. In so doing the CESPLS must comply with any directions given by the Scottish Ministers who are responsible for such matters under section 19 of the [Public Finance and Accountability Act 2000 \(asp 1\)](#). Under subsection (1)(c), a copy of the accounts are to be sent to the Auditor General for Scotland for auditing. Under subsection (4), the CESPLS must make a copy of its audited accounts available for inspection, free of charge, to anyone on request.