



# Community Justice (Scotland) Act 2016

## 2016 asp 10

### *Community Justice Scotland*

#### **12 Accounts**

- (1) Community Justice Scotland 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.
- (2) A statement of accounts prepared under subsection (1)(b) must be in such form, contain such information and be prepared in accordance with such methods or principles, as the Scottish Ministers may direct.
- (3) Community Justice Scotland must send a copy of each statement of accounts to the Scottish Ministers as soon as reasonably practicable after the end of each financial year.
- (4) The Scottish Ministers must send a copy of each statement of accounts to the Auditor General for Scotland for auditing.