
Changes to legislation: Social Security (Scotland) Act 2018, Cross Heading: Accounts and audit is up to date with all changes known to be in force on or before 20 March 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 SCOTTISH COMMISSION ON SOCIAL SECURITY

PART 1

OPERATION AND COMPOSITION OF THE COMMISSION

CHAPTER 4

FINANCE

Accounts and audit

- 12 (1) The Commission must—
- (a) keep proper accounts and accounting records,
 - (b) prepare in respect of each financial year a statement of accounts, and
 - (c) send a copy of the statement to the Auditor General for Scotland for auditing.
- (2) The Commission must comply with any directions which the Scottish Ministers give it in relation to the matters mentioned in sub-paragraph (1)(a) and (b).

Commencement Information

- II** Sch. 1 para. 12 in force at 21.1.2019 by [S.S.I. 2018/393](#), [reg. 2](#) (with [reg. 3](#)) (as amended (10.12.2019) by [S.S.I. 2019/406](#), [regs. 1, 3\(2\)](#))

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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. 81(4C) inserted by [2021 asp 20 s. 2\(a\)](#)
- s. 85D inserted by [2020 asp 18 s. 2\(6\)](#)