
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 30

**The Management of Offenders etc. (Scotland)
Act 2005 (Members' Remuneration and
Supplementary Provisions) Order 2008**

Auditing of Community Justice Authorities' Accounts

2.—(1) Each Community Justice Authority must—

- (a) keep proper accounts and accounting records in respect of—
 - (i) amounts allocated under section 3(5)(e) of the 2005 Act;
 - (ii) payments made and received by it under subsections (4), (5) and (6) of section 4 of the 2005 Act; and
 - (iii) all other income and expenditure.
- (b) prepare annual accounts in respect of each financial year;
- (c) subject to paragraphs (3) and (4) below, send a copy of the annual accounts to the Scottish Ministers by 31st October following the end of the financial year to which the accounts relate.

(2) The Scottish Ministers must, subject to paragraph (4) below, send a copy of the annual accounts to the Auditor General for Scotland for auditing, by 31st December following the end of the financial year to which the accounts relate.

(3) For the financial year ending 31st March 2007, each Community Justice Authority must send a copy of the annual accounts to the Scottish Ministers by 31st March 2008.

(4) For the financial year ending 31st March 2007, the Scottish Ministers must send a copy of the annual accounts to the Auditor General for Scotland for auditing by 31st December 2008.