



# Judicial Factors (Scotland) Act 1889

## 1889 CHAPTER 39

### 12 **Audit of accounts.**

In all cases coming for the first time under the supervision of the accountant he shall be required to audit the accounts from their commencement, and if for this purpose it shall appear to him to be necessary, he shall have power to remit such cases or any of them to such duly qualified persons as he may with the approval of the Lord Advocate select to audit, but all such audits shall be supervised by him, and he shall be responsible for the correctness thereof, and such persons shall be paid such remuneration for their services in such audit as the Lord Advocate with the approval of the Treasury shall determine, out of moneys to be provided by Parliament.

Provided always, that the accountant may, if he thinks fit, on the production of reports of a professional or official auditor in any case, accept such report as sufficient for the period up to the date thereof, and shall not be required to audit the said accounts for that period.