
STATUTORY INSTRUMENTS

1991 No. 1397

Act of Sederunt (Messengers-at-Arms and Sheriff Officers Rules) 1991

PART V

ACCOUNTS

Officers of court to keep accounts

12. Every officer of court shall keep—

- (a) written books and accounts, separately in respect of each client creditor, to show all monies collected by him from the creditor's debtor; and
- (b) a separate bank account in respect of client creditors.

Accountant's certificate

13.—(1) Every officer of court shall deliver annually to every sheriff principal from whom he holds a commission and, if he is a messenger-at-arms, to the Lyon Clerk a certificate by an accountant within six months of the end of his accounting year in respect of that year.

(2) Such a certificate shall state that in the opinion of the accountant satisfactory accounts have been kept in accordance with rule 12 above.

(3) In order to enable an accountant to grant such a certificate, every officer of court shall make available to the accountant such books and accounts as the accountant may reasonably require.

(4) If, after making the examination referred to in paragraph (3) above, it appears to the accountant that he is not able to sign such a certificate, he shall prepare a report giving his reasons.

(5) Where an accountant prepares a report under paragraph (4) above, he shall send a copy of it—

- (a) in the case of a sheriff officer, to every sheriff principal who has granted a commission to the sheriff officer;
- (b) in the case of a messenger-at-arms, to the Lyon Clerk; and
- (c) to the officer of court concerned.

(6) In this rule, "an accountant" means an accountant in public practice as a professional accountant who is a member of one or more of the following bodies:—

- (a) the Institute of Chartered Accountants of Scotland;
- (b) the Institute of Chartered Accountants in England and Wales;
- (c) the Institute of Chartered Accountants in Ireland; and
- (d) the Chartered Association of Certified Accountants.

(7) Where an officer of court fails to deliver to the sheriff principal or the Lyon Clerk a certificate by an accountant under paragraph (1) above—

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (a) in respect of his commission as a sheriff officer, the sheriff principal may suspend the officer of court from practice as a sheriff officer; and
 - (b) where applicable, in respect of his commission as a messenger-at-arms, a Lord Ordinary may, following a report sent to the Deputy Principal Clerk of Session by the Lyon Clerk, suspend the officer of court from practice as a messenger-at-arms.
- (8) Where an officer of court has been suspended under paragraph (7) above and sub-sequently lodges a certificate by an accountant under paragraph (1) above, the sheriff principal and, where applicable, in respect of his commission as a messenger-at-arms, a Lord Ordinary may recall his suspension.