
Changes to legislation: *Adults with Incapacity (Scotland) Act 2000, Paragraph 8 is up to date with all changes known to be in force on or before 29 November 2020. 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 2 MANAGEMENT OF ESTATE OF ADULT

Approval of accounts

- 8 (1) After the accounts of the guardian have been audited, the Public Guardian shall, if the accounts appear to him—
- (a) to be a true and fair view of the guardian’s management of the adult’s estate, approve them and fix the remuneration (if any) due to the guardian;
 - (b) not to be a true and fair view of the guardian’s management of the adult’s estate, prepare a report as to the extent to which they do not represent such a true and fair view and adjusting the accounts accordingly.
- (2) The Public Guardian may approve the accounts, notwithstanding any minor inconsistencies or absence of full documentation in the accounts, if he is satisfied that the guardian acted reasonably and in good faith.
- (3) The Public Guardian shall send any report prepared by him under sub-paragraph (1) (b) to the guardian, who may object to anything contained in the report within 28 days of it being sent to him.
- (4) If no objection is taken to the report, the accounts as adjusted by the Public Guardian shall be regarded as approved by him.
- (5) Where any objection taken to the report cannot be resolved between the guardian and the Public Guardian, the matter may be determined by the sheriff on an application by the guardian, and the sheriff’s decision shall be final.
- (6) Without prejudice to sub-paragraph (7), the guardian shall be liable to make good any deficiency revealed by the accounts as approved by the Public Guardian under sub-paragraph (1)(a).
- (7) Where a deficiency is revealed as mentioned in sub-paragraph (6), the Public Guardian may require the guardian to pay interest to the adult’s estate on the amount of the deficiency at the rate fixed by Act of Sederunt as applicable to a decree of the sheriff in respect of the period for which it appears that the deficiency has existed.

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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. 16(6)(da)-(dc) inserted by [2019 asp 11 s. 28\(2\)\(a\)\(ii\)](#)
- s. 64(2)(da)-(dc) inserted by [2019 asp 11 s. 28\(2\)\(b\)\(ii\)](#)