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**Changes to legislation:** There are currently no known outstanding effects for the Commissioner for Children and Young People (Scotland) Act 2003, Cross Heading: Accounts and audit. (See end of Document for details)

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SCHEDULE 1  
THE COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE IN SCOTLAND

*Accounts and audit*

- 11 (1) The Commissioner must keep proper accounts at all times and prepare annual accounts in respect of each financial year.
- (2) The Commissioner must send a copy of the annual accounts to the Auditor General for Scotland for auditing.
- (3) The financial year of the Commissioner is—
- (a) the period beginning with the date on which the first Commissioner is appointed and ending with the 31st of March next following that date; and
  - (b) each successive period of twelve months ending with the 31st of March.
- (4) If requested by any person, the Commissioner must make available at any reasonable time, and without charge, in printed or electronic form, the audited accounts, so that they may be inspected by that person.

**Changes to legislation:**

There are currently no known outstanding effects for the Commissioner for Children and Young People (Scotland) Act 2003, Cross Heading: Accounts and audit.