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**Changes to legislation:** There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: Accounts and audit. (See end of Document for details)

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SCHEDULE 1  
SCOTTISH PARLIAMENTARY PENSION SCHEME

**PART 5**

ACCOUNTS, AUDIT AND ACTUARIAL REPORTS

*Accounts and audit*

- 102 (1) The Fund trustees must keep proper accounts (and must, in particular, prepare annual statements of account for each financial year).
- (2) The Fund trustees must, within 7 months of the end of each financial year—
- (a) arrange for the audit of the annual accounts for that year, and
  - (b) lay a copy of the annual accounts and audit report before the Scottish Parliament.

**Changes to legislation:**

There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: Accounts and audit.