



# Legal Services (Scotland) Act 2010

## 2010 asp 16

### PART 2

#### REGULATION OF LICENSED LEGAL SERVICES

### CHAPTER 1

#### APPROVED REGULATORS

##### *Practice rules*

#### **22 Accounting and auditing**

Practice rules must—

- (a) require licensed providers to keep in place proper accounting and auditing procedures,
- (b) include provision corresponding to that applying under sections 35 to 37 (accounts rules) of the 1980 Act in relation to an incorporated practice.

#### **Commencement Information**

**II** [S. 22](#) in force at 1.4.2011 by [S.S.I. 2011/180](#), art. 3, [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Legal Services (Scotland) Act 2010, Section 22.