

## SCHEDULE 11

### SOCIAL CARE AND SOCIAL WORK IMPROVEMENT SCOTLAND: ESTABLISHMENT ETC.

#### *Accounts*

- 14 (1) SCSWIS must—
- (a) keep proper accounts and accounting records,
  - (b) prepare in respect of each financial year a statement of accounts, and
  - (c) send a copy of the statement to the Scottish Ministers,
- and must do so in accordance with any directions the Scottish Ministers may give.
- (2) SCSWIS must send the statement of accounts to the Auditor General for Scotland for auditing.