

*These notes relate to the Community Justice (Scotland) Act
2016 (asp 10) which received Royal Assent on 21 March 2016*

COMMUNITY JUSTICE (SCOTLAND) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 12: Accounts

21. **Section 12** requires Community Justice Scotland to keep proper accounts and to prepare and send to the Scottish Ministers a statement of accounts as soon as reasonably practicable after the end of each financial year. The Scottish Ministers may direct the form, content and method of preparation of the statement. The Scottish Ministers must send a copy of each statement of accounts to the Auditor General for Scotland for auditing.