



Scottish Biometrics Commissioner Act 2020

2020 asp 8

Accountability

31 Accounts and audit

- (1) The Commissioner 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 Auditor General for Scotland for auditing.
- (2) The Commissioner must comply with any directions which the Scottish Ministers give the Commissioner in relation to the matters mentioned in subsection (1)(a) and (b).
- (3) The Commissioner must make the audited statement of accounts available, without charge, for inspection at all reasonable times.