



# Scottish Parliamentary Commissions and Commissioners etc. Act 2010

2010 asp 11

## PART 1

### [<sup>F1</sup>THE COMMISSIONER FOR ETHICAL STANDARDS IN PUBLIC LIFE IN SCOTLAND]

#### *Finance*

#### 22 Accounts and audit

- (1) The [<sup>F1</sup>Commissioner] must, in accordance with any directions in that regard given by the Scottish Ministers—
- (a) keep proper accounts and accounting records,
  - (b) prepare annual accounts in respect of each financial year, and
  - (c) send a copy of the annual accounts to the Auditor General for Scotland for auditing.
- (2) If requested by any person, the [<sup>F1</sup>Commissioner] must make the audited accounts available, at any reasonable time, without charge and in printed or electronic form, so that they may be inspected by that person.

#### Textual Amendments

- F1** Word in s. 22 substituted (1.7.2013) by [The Public Services Reform \(Commissioner for Ethical Standards in Public Life in Scotland etc.\) Order 2013 \(S.S.I. 2013/197\)](#), art. 1, [Sch. 1 para. 24](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Scottish Parliamentary Commissions and Commissioners etc. Act 2010, Section 22.