



South of Scotland Enterprise Act 2019

2019 asp 9

Accountability

15 Accounts and audit

South of Scotland Enterprise 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.

16 Annual report

- (1) South of Scotland Enterprise must, after each financial year—
 - (a) prepare and publish a report of its activities during the year, and
 - (b) send a copy of the report to the Scottish Ministers.
- (2) The Scottish Ministers are to lay before the Scottish Parliament a copy of each report received by them under subsection (1).