

## **POLICY NOTE**

### **THE LAND REFORM (SCOTLAND) ACT 2016 (SUPPLEMENTAL PROVISION) REGULATIONS 2017**

#### **SSI 2017/**

1. The above instrument was made in exercise of the powers conferred by section 127(1) and (2) of the Land Reform (Scotland) Act 2016.
2. The instrument is subject to affirmative procedure.

#### **Policy Objectives**

3. The Scottish Land Commission (“the Commission”) came into being on 1<sup>st</sup> April 2017. The Commission was established by Part 2 of the Land Reform (Scotland) Act 2016. As a Non-Departmental Public Body (NDPB) the Commission should be required to make arrangements to carry out an external audit of its accounts each year.
4. The Commission would like the Auditor General for Scotland to conduct its external audit. The Auditor General for Scotland can only carry out the external audit if they have a statutory power to do so. Currently there are no provisions in legislation which allow for the external audit of the Commission’s accounts by the Auditor General for Scotland. Section 19 of the Land Reform (Scotland) Act 2016 makes provision for the keeping of accounts by the Commission and for making its audited statement of accounts available but it does not make provision for the accounts to be audited by the Auditor General for Scotland. Currently the Scottish Land Commission have no procedure in place for dealing with the external audit.
5. Interim arrangements are currently being put in place and the Sponsor Team is liaising with Audit Scotland. Audit Scotland are happy with these interim arrangements and have been invited to the first meeting of the Audit and Risk Committee.
6. The purpose of these Regulations is to allow the Commission to have its accounts audited by Auditor General Scotland.

#### **Consultation**

8. The changes made to the the Land Reform (Scotland) Act 2016 by the instrument have no impact, other than to allow the Auditor General for Scotland to audit the Commission’s accounts. Public consultation on the order was not considered necessary

#### **Financial Effects**

9. A regulatory impact assessment is not considered necessary because the instrument has no financial effects on Scottish Government, local government or Scottish businesses.

The Scottish Government  
Land Reform Team

31 August 2017