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SCOTTISH STATUTORY INSTRUMENTS

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**2006 No. 218**

**The Charities Accounts (Scotland) Regulations 2006**

**Access to information for auditors and independent examiners**

**13.**—(1) An auditor or independent examiner carrying out an audit or examination of the accounts of a charity in accordance with these Regulations may require a charity trustee or an employee of a charity to produce any books, documents and other records (however kept) which relate to the charity concerned and which the auditor or independent examiner in question considers it necessary to inspect for the purposes of carrying out the audit or, as the case may be, examination.

(2) Such an auditor or independent examiner may require, in the case of the charity concerned, such information from past or present charity trustees for the charity, or from past or present employees of the charity, as they consider it necessary to obtain for the purposes of carrying out the audit or, as the case may be, examination.