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**Changes to legislation:** There are currently no known outstanding effects for the Adults with Incapacity (Scotland) Act 2000, Paragraph 7. (See end of Document for details)

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## SCHEDULE 2 **S** MANAGEMENT OF ESTATE OF ADULT

### *Accounting and auditing*

- 7 (1) A guardian with powers relating to the property or financial affairs of the adult shall submit accounts in respect of each accounting period to the Public Guardian within one month from the end of the accounting period or such longer period as the Public Guardian may allow.
- (2) There shall be submitted with the accounts under sub-paragraph (1) such supporting documents as the Public Guardian may require, and the Public Guardian may require the guardian to furnish him with such information in connection with the accounts as the Public Guardian may determine.
- (3) For the purposes of this paragraph, the first accounting period shall commence with the date of appointment of the guardian and end at such date not later than 18 months after the date of registration of the guardian's appointment as the Public Guardian may determine; and thereafter each accounting period shall be a year commencing with the date on which the immediately previous accounting period ended.
- (4) Notwithstanding the foregoing provisions of this paragraph, the Public Guardian may at any time—
- (a) give directions as to the frequency of accounting periods;
  - (b) dispense with the need for the submission of accounts by the guardian; or
  - (c) require the guardian to do anything which the Public Guardian thinks appropriate in lieu of submitting accounts.
- (5) The accounts shall be in such form as is prescribed by the Public Guardian and different forms may be prescribed for different cases or descriptions of case.
- (6) Where the estate of the adult includes a business or an interest in a business that part of the accounts which relates to the business or to the interest in the business shall be accompanied by a certificate from such person and in such form as may be prescribed by the Public Guardian, certifying the accuracy of that part of the accounts.
- (7) The accounts submitted to the Public Guardian under sub-paragraph (1) (other than any part to which a certificate as mentioned in sub-paragraph (6) relates) shall be audited by the Public Guardian or by an accountant appointed by, and responsible to, the Public Guardian for that purpose.

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