

SCHEDULE 2 THE SCOTTISH INFORMATION COMMISSIONER

Accounts

- 5 (1) The Commissioner must—
- (a) keep accounts; and
 - (b) prepare annual accounts in respect of each financial year,
- in accordance with such directions as the Scottish Ministers may give that officer.
- (2) The Commissioner must send a copy of the annual accounts to the Auditor General for Scotland for auditing.
- (3) The financial year of the Commissioner is—
- (a) the period beginning with the date on which the Commissioner is appointed and ending with 31st March next following that date; and
 - (b) each successive period of twelve months ending with 31st March.
- (4) If requested by any person, the Commissioner must make available at any reasonable time, without charge, in printed or in electronic form, the audited accounts, so that they may be inspected by that person.