

SCHEDULE 1 THE COMMISSIONER

Accountable officer

- 12 (1) The Parliamentary corporation is to designate the Commissioner or a member of the Commissioner's staff as the accountable officer for the purposes of this paragraph.
- (2) The functions of the accountable officer are—
- (a) those specified in sub-paragraph (3); and
 - (b) where the accountable officer is not the Commissioner, the duty set out in sub-paragraph (4),
- and the accountable officer is answerable to the Parliament for the exercise of those functions.
- (3) The functions referred to in sub-paragraph (2)(a) are—
- (a) signing the accounts of the expenditure and receipts of the Commissioner;
 - (b) ensuring the propriety and regularity of the finances of the Commissioner; and
 - (c) ensuring that the resources of the Commissioner are used economically, efficiently and effectively.
- (4) The duty referred to in sub-paragraph (2)(b) is a duty, where the accountable officer is required to act in some way but considers that to do so would be inconsistent with the proper performance of the functions specified in sub-paragraph (3), to—
- (a) obtain written authority from the Commissioner before taking the action; and
 - (b) send a copy of that authority as soon as practicable to the Auditor General for Scotland.