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**Changes to legislation:** Police, Public Order and Criminal Justice (Scotland) Act 2006, Paragraph 10 is up to date with all changes known to be in force on or before 22 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULE 4

### [<sup>F1</sup>THE POLICE INVESTIGATIONS AND REVIEW COMMISSIONER]

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#### Textual Amendments

- F1** Sch. 4 heading substituted (1.4.2013) by [Police and Fire Reform \(Scotland\) Act 2012 \(asp 8\)](#), s. 129(2), [Sch. 7 para. 33\(16\)](#); S.S.I. 2013/51, art. 2 (with transitional provisions and savings in S.S.I. 2013/121)

#### *Accounts*

- 10 The Commissioner must, in accordance with such directions as the Scottish Ministers may give—
- (a) keep proper accounting records and accounts;
  - (b) prepare annual accounts for each financial year;
  - (c) send a copy of the annual accounts to the Auditor General for Scotland for auditing.

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 47A inserted by [2023 c. 41 s. 45\(3\)](#)