

SCHEDULE 1 SCOTTISH PARLIAMENTARY PENSION SCHEME

PART S

ACCOUNTS, AUDIT AND ACTUARIAL REPORTS

Accounts and audit

- 102 (1) The Fund trustees must keep proper accounts (and must, in particular, prepare annual statements of account for each financial year).
- (2) The Fund trustees must, within 7 months of the end of each financial year—
- (a) arrange for the audit of the annual accounts for that year, and
 - (b) lay a copy of the annual accounts and audit report before the Scottish Parliament.