



Education (Scotland) Act 1996

1996 CHAPTER 43

PART I

THE SCOTTISH QUALIFICATIONS AUTHORITY

Financial provisions

16 Accounts, records and audit.

- (1) It shall be the duty of SQA to—
 - (a) keep proper accounts and proper accounting records; and
 - (b) prepare in respect of each financial year a statement of accounts giving a true and fair view of the state of affairs and the income and expenditure of SQA.
- (2) Every statement of accounts prepared by SQA in accordance with this section shall comply with any requirement which the Secretary of State has, with the consent of the Treasury, notified in writing to SQA and which relates to any of the following matters, namely—
 - (a) the information to be contained in the statement;
 - (b) the manner in which that information is to be presented; and
 - (c) the methods and principles according to which the statement is to be prepared.
- (3) SQA shall send ^{F1} . . . the statement of account to the Secretary of State ^{F2} . . . by such date following the end of the financial year as the Secretary of State so directs.

[^{F3}(3A) The Scottish Ministers shall send the statement of accounts to the Auditor General for Scotland for auditing.]

^{F4}(4)

Textual Amendments

F1 Words in s. 16(3) repealed (1.4.2000) by 2000 asp 1, s. 26(1), Sch. 4 para. 15(a); S.S.I. 2000/10, art. 2(3)

*Changes to legislation: There are currently no known outstanding effects for the
Education (Scotland) Act 1996, Section 16. (See end of Document for details)*

- F2** Words in s. 16(3) repealed (1.4.2000) by 2000 asp 1, s. 26(1), **Sch. 4 para. 15(a)**; S.S.I. 2000/10, **art. 2(3)**
- F3** S. 16(3A) inserted (1.4.2000) by 2000 asp 1, s. 26(1), **Sch. 4 para. 15(b)**; S.S.I. 2000/10, **art. 2(3)**
- F4** S. 16(4) repealed (1.4.2000) by 2000 asp 1, s. 26(1), **Sch. 4 para. 15(c)**; S.S.I. 2000/10, **art. 2(3)**

Changes to legislation:

There are currently no known outstanding effects for the Education (Scotland) Act 1996, Section 16.