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**Changes to legislation:** Freedom of Information (Scotland) Act 2002, Paragraph 5 is up to date with all changes known to be in force on or before 29 July 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 2 **S** 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.

**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):

- sch. 1 para. 74A inserted by [2023 asp 6 sch. 2 para. 2\(2\)](#)
- sch. 1 para. 95A inserted by [S.S.I. 2024/190 art. 2](#)