

SCHEDULE 4 CAMPAIGN RULES

PART 3

REFERENDUM EXPENSES

Auditor's report on return

- 22 (1) Where the return prepared under paragraph 21 in respect of the referendum expenses incurred by or on behalf of a permitted participant indicates that the expenses incurred exceed £250,000, a report must be prepared by a qualified auditor on the return.
- (2) An auditor appointed to carry out an audit under this paragraph—
- (a) has a right of access at all reasonable times to such books, documents and other records of the permitted participant as the auditor thinks necessary for purpose of carrying out of the audit,
 - (b) is entitled to require from the responsible person in relation to the permitted participant such information and explanations as the auditor thinks necessary for that purpose.
- (3) If a person fails to provide the auditor with any access, information or explanation to which the auditor has a right or is entitled by virtue of sub-paragraph (2), the Commission may give the person such written directions as they consider appropriate for ensuring that the failure is remedied.
- (4) If the person fails to comply with the directions, the Court of Session may, on the application of the Commission, deal with the person as if the person had failed to comply with an order of the Court.
- (5) A person commits an offence if the person knowingly or recklessly makes to an auditor appointed to carry out an audit under this paragraph a statement (whether written or oral) which—
- (a) conveys or purports to convey any information or explanation to which the auditor is entitled by virtue of sub-paragraph (2), and
 - (b) is misleading, false or deceptive in a material particular.
- (6) A person who commits an offence under sub-paragraph (5) is liable—
- (a) on summary conviction, to imprisonment for a term not exceeding 12 months or to a fine not exceeding the statutory maximum (or both),
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 12 months or to a fine (or both).