



Civil Litigation (Expenses and Group Proceedings) (Scotland) Act 2018

2018 asp 10

PART 3

AUDITORS OF COURT

18 Guidance

- (1) The Auditor of the Court of Session must issue guidance to the auditors of court about the exercise of their functions.
- (2) The guidance may, in particular, include guidance relating to the types and levels of expenses that may be allowed in an account of expenses.
- (3) When preparing the guidance, the Auditor of the Court of Session must have regard to the desirability of auditors of court exercising their functions in a manner which is consistent and transparent.
- (4) An auditor of court (including the Auditor of the Court of Session) must have regard to the guidance when exercising the auditor's functions.
- (5) The guidance must—
 - (a) be in writing, and
 - (b) be published (as soon as reasonably practicable after it is issued) in such manner as the Auditor of the Court of Session considers appropriate.
- (6) The Auditor of the Court of Session may, from time to time, issue revised guidance (and the references to guidance in subsections (2) to (5) include references to any revised guidance).