

PATIENT SAFETY COMMISSIONER FOR SCOTLAND ACT 2023

EXPLANATORY NOTES

COMMENTARY ON PROVISIONS

Schedule 1: The office of the Patient Safety Commissioner for Scotland

Part 5: Accounts and accountability

85. [Paragraph 19](#) requires the Commissioner to prepare a budget before the start of each financial year and seek the approval of the SPCB by such a date as the SPCB determines. Under sub-paragraph (2), the Commissioner may seek to revise the budget during the year by submitting revised proposals to the SPCB for approval. When preparing a budget or a revised budget, the Commissioner is required to ensure that resources will be used economically, efficiently and effectively and must, under sub-paragraph (4), certify this in any budget or revised budget proposal.
86. [Paragraph 20](#) requires the SPCB to designate either the Commissioner or a member of the Commissioner's staff as the accountable officer (in accordance with section 17 of the Public Finance and Accountability (Scotland) Act 2000). The functions of the accountable officer are set out in sub-paragraph (2) and include: the signing of the accounts; ensuring that the finances are kept in good order; and ensuring that resources are used economically, efficiently and effectively. Sub-paragraph (3) provides a degree of protection for an accountable officer who is not also the Commissioner should they be required to act in any way which is inconsistent with their responsibilities. Before any such action can be taken, the accountable officer must obtain written authority from the Commissioner and send a copy of the authority to the Auditor General for Scotland as soon as possible. Under sub-paragraph (4), the accountable officer is directly answerable to the Parliament for the exercise of those functions specified in sub-paragraph (2).
87. [Paragraph 21](#) sets out the accounting and auditing requirements that apply to the Commissioner. The Commissioner must keep proper accounts and accounting records and prepare annual accounts for each financial year. A financial year is defined in schedule 1 of the Interpretation and Legislative Reform (Scotland) Act 2010 and is a year ending with 31 March. In fulfilling these duties, the Commissioner must comply with any directions given by the Scottish Ministers, who are responsible for such matters under section 19 of the Public Finance and Accountability (Scotland) Act 2000 ("the 2000 Act").
88. In accordance with paragraph 21(1)(c), a copy of the accounts is to be sent to the Auditor General for Scotland for auditing. The provisions of sections 21 and 22 of the 2000 Act then require the Auditor General to audit the accounts or appoint someone suitably qualified to do so. They also require the accounts to be sent to the Auditor General not later than 6 months after the end of the financial year in question. Once the accounts have been audited, the 2000 Act makes provision for them to be sent to the Scottish

*These notes relate to the Patient Safety Commissioner for Scotland
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Ministers, whereupon Ministers are required to lay them before the Parliament within 9 months of the end of the financial year in question.

89. Under paragraph 21(3), the Commissioner must make a copy of their audited accounts available for inspection, free of charge, to anyone on request.
90. [Paragraph 22](#) requires the Commissioner to prepare and publish a report on the Commissioner's activities each financial year, which must include a summary of any investigations conducted in that financial year, details of any recommendations arising from those investigations, a summary of any engagement or promotional activity in relation to its functions over the reporting year and an outline of work to be undertaken in the following reporting year. The report is to be laid before the Parliament within seven months of the last day of the financial year to which the report relates – meaning by 31 October.