
STATUTORY INSTRUMENTS

1988 No. 2097

Act of Sederunt (Messengers-at-Arms and Sheriff Officers Rules) 1988

PART V

ACCOUNTS

Officers of court to keep accounts

14. Every officer of court shall keep —

- (a) written books and accounts, separately in respect of each client creditor, to show all monies collected by him from the creditor's debtor; and
- (b) a separate bank account in respect of client creditors.

Accountant's certificate

15.—(1) Every officer of court shall deliver annually to every sheriff principal from whom he holds a commission a certificate by an accountant within six months of the end of his accounting year in respect of that year.

(2) Such a certificate shall state that in the opinion of the accountant satisfactory accounts have been kept in accordance with rule 14(1) above.

(3) In order to enable an accountant to grant such a certificate, every officer of court shall make available to the accountant such books and accounts as the accountant may reasonably require.

(4) If, after making the examination referred to in paragraph (3) of this rule, it appears to the accountant that he is not able to sign such a certificate, he shall prepare a report giving his reasons.

(5) Where an accountant prepares a report under paragraph (4) of this rule, he shall send a copy of it—

- (a) in the case of a sheriff officer, to every sheriff principal who has granted a commission to the sheriff officer;
- (b) in the case of a messenger-at-arms, to the Lyon clerk; and
- (c) to the officer of court concerned.

(6) In this rule, “an accountant” means an accountant in public practice as a professional accountant who is a member of one or more of the following bodies:—

- (a) the Institute of Chartered Accountants of Scotland;
- (b) the Institute of Chartered Accountants in England and Wales;
- (c) the Institute of Chartered Accountants in Ireland; and (d) the Chartered Association of Certified Accountants.