

Status: This version of this part contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Patient Safety Commissioner for Scotland Act 2023, Part 5. (See end of Document for details)

PROSPECTIVE

SCHEDULE 1
THE OFFICE OF PATIENT SAFETY COMMISSIONER FOR SCOTLAND

PART 5

ACCOUNTS AND ACCOUNTABILITY

Budget

- 19 (1) The Commissioner must, before the start of each financial year—
- (a) prepare proposals for the Commissioner’s use of resources and expenditure during the year (a “budget”),
 - (b) by such date as the Parliamentary corporation determines, send the budget to it for approval.
- (2) The Commissioner may, in the course of a financial year, prepare a revised budget for the remainder of the year and send it to the Parliamentary corporation for approval.
- (3) In preparing a budget or a revised budget, the Commissioner must ensure that the Commissioner’s resources will be used economically, efficiently and effectively.
- (4) A budget or a revised budget must contain a statement confirming that the Commissioner has complied with the duty under [sub-paragraph \(3\)](#).

Commencement Information

II Sch. 1 para. 19 not in force at Royal Assent, see [s. 24\(2\)](#)

Accountable officer

- 20 (1) The Parliamentary corporation must designate the Commissioner or a member of the Commissioner’s staff as the accountable officer.
- (2) The functions of the accountable officer are—
- (a) signing the accounts of the expenditure and receipts of the Commissioner,
 - (b) ensuring the propriety and regularity of the finances of the Commissioner,
 - (c) ensuring that the resources of the Commissioner are used economically, efficiently and effectively, and
 - (d) where the accountable officer is not the Commissioner, the duty set out in [sub-paragraph \(3\)](#).
- (3) The duty referred to in [sub-paragraph \(2\)\(d\)](#) is a duty, where the accountable officer is required to act in a way that the accountable officer considers would be inconsistent with the proper performance of the functions specified in [sub-paragraph \(2\)\(a\)](#) to [\(c\)](#), to—
- (a) obtain written authority from the Commissioner before taking the action, and

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(b) send a copy of that authority as soon as possible to the Auditor General for Scotland.

(4) The accountable officer is answerable to the Scottish Parliament for the performance of the functions specified in [sub-paragraph \(2\)](#).

Commencement Information

I2 Sch. 1 para. 20 not in force at Royal Assent, see [s. 24\(2\)](#)

Accounts and audit

- 21 (1) The Commissioner must—
- (a) keep proper accounts and accounting records,
 - (b) prepare in respect of each financial year a statement of accounts, and
 - (c) send a copy of the statement to the Auditor General for Scotland for auditing.
- (2) The Commissioner must comply with any direction from the Scottish Ministers in relation to the matters mentioned in [sub-paragraph \(1\)\(a\)](#) and [\(b\)](#).
- (3) The Commissioner must make the audited statement of accounts available, without charge, for inspection at all reasonable times.

Commencement Information

I3 Sch. 1 para. 21 not in force at Royal Assent, see [s. 24\(2\)](#)

Annual report

- 22 (1) The Commissioner must, in respect of each financial year—
- (a) prepare and make publicly available a report on the Commissioner’s activities during that year, and
 - (b) lay a copy of the report before the Scottish Parliament before the expiry of the period of 7 months beginning with the last day of that year.
- (2) The report must include—
- (a) a review of issues identified by the Commissioner in the financial year as being relevant to the Commissioner’s functions,
 - (b) a review of the Commissioner’s activity in that year, including the steps taken in connection with each of the Commissioner’s functions, and
 - (c) any recommendations by the Commissioner arising out of such activity.
- (3) The Commissioner must comply with any direction from the Parliamentary corporation in relation to the form and content of the annual report.

Commencement Information

I4 Sch. 1 para. 22 not in force at Royal Assent, see [s. 24\(2\)](#)

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