

# Agenda

Thursday 12 February 2026 10.00am

Audit Scotland office, 102 West Port, Edinburgh  
and online via Microsoft Teams  
529th meeting of the Accounts Commission

## Public session

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| <b>1. Apologies for absence</b>   | Chair  | 10:00        |
| <b>2. Declaration of connections</b>  |  |              |
| <b>3. Order of business</b><br>The Chair seeks approval of business including taking items 10 to 17 in private for the reasons set out on the agenda. |  |              |
| <b>4. Minutes and matters arising from previous meeting</b>   | Director for the Commission                            | 10:05        |
| <b>5. Best Value: Shetland Islands Council</b>  | Controller of Audit                                    | 10:10        |
| <i>Break</i>  |  | <b>11:15</b> |
| <b>6. 2026/27 Scottish Budget briefing and Financial Bulletin supplement</b>  | Executive Director of Performance Audit and Best Value | 11:30        |
| <b>7. Local government policy update</b>  | Policy Manager   | 11:50        |
| <b>8. Chair's update</b>  | Chair  | 12:00        |
| <b>9. Any other public business</b><br>The Chair will advise if there is any other public business to be considered by the Commission.                | Chair  | 12:10        |

## Private session

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| <b>10. Controller of Audit's update</b><br>[Item to be in private as it requires the Commission to consider confidential policy matters.]  | Controller of Audit                                    | 12:15        |
| <b>11. Best Value: Shetland Islands Council</b><br>[Item to be in private as it requires the Commission to consider actions in response to a statutory report.]                  | Controller of Audit                                    | 12:25        |
| <i>Lunch</i>   |  | <b>12:50</b> |
| <b>12. Integration Joint Boards finances 2024/25 – draft output</b><br>[Item to be in private as it requires the Commission to consider the draft of a forthcoming publication.] | Executive Director of Performance Audit and Best Value | 13:30        |

<b>13. Funding Scottish public sector audit</b> [Item to be in private as it requires the Commission to consider confidential policy matters.]	Senior Manager and Manager, Audit Quality and Appointments	13:55
<b>14. Code of Audit Practice 2026 – draft for consultation</b> [Item to be in private as it requires the Commission to consider confidential policy matters.]	Director of Quality and Support	14:20
<b>15. Commission recruitment – principles and options</b> [Item to be in private as it requires the Commission to consider confidential policy matters.]	Director for the Commission	14:45
<b>16. Audit Scotland corporate update (verbal)</b> [Item to be in private as it requires the Commission to consider confidential policy matters.]	Director of Corporate Services	15:00
<b>17. Any other private business</b> The Chair will advise if there is any other private business to be considered by the Commission.	Chair	15:05
<b>Close of meeting</b>		15:05
<b>Member’s forum with Theresa Shearer, Chief Executive Officer of Enable</b>		15:15