

# 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

<b>1. Apologies for absence</b>	Chair	10:00
<b>2. Declaration of connections</b>		
<b>3. Order of business</b> 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
<b>Break</b>		11:15
<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> The Chair will advise if there is any other public business to be considered by the Commission.	Chair	12:10

## Private session

<b>10. Controller of Audit's update</b> [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> [Item to be in private as it requires the Commission to consider actions in response to a statutory report.]	Controller of Audit	12:25
<b>Lunch</b>		12:50
<b>12. Integration Joint Boards finances 2024/25 – draft output</b> [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