

Chair's update

Item 8

Chair of the Accounts Commission

Meeting date:
12 February 2026

Purpose

1. This report provides an update on the engagements and work of the Chair of the Accounts Commission since the Commission met last in January and upcoming engagement before the next Commission meeting.

Engagement and Commission business

Commission business

- Regular meetings with Sarah Watters (Director for the Commission), Helena Gray (Controller of Audit) and Lee Ovens (Executive Assistant)
- 21 January: Visit to Comhairle nan Eilean Siar, with Andrew Burns (Deputy Chair) and Sarah Watters, for the follow-up meeting on the section 102 report (also involving Claire Gardiner as the Auditor), and a meeting to discuss single authority models

Audit Scotland engagement

- Regular meetings with Alison Cumming (Executive Director of Performance Audit and Best Value), Vicki Bibby (Chief Operating Officer) and Stephen Boyle (Auditor General)
- 21 January: Future Public Audit Model (phase 2) 'Sounding board' meeting; 'Funding public sector audit' sub-group meeting
- 27 January: Audit Modernisation Programme (AMP) Board session
- 29 January: Audit Scotland Board meeting and Remuneration and Human Resources Committee (RemCo) meeting; Board 'deep dive' on AMP; post-Board meeting with Colin Crosby (Audit Scotland Board Chair), Vicki Bibby and Stephen Boyle
- 3 February: Annual Assurance and Risks Report sponsor meeting

External engagement

- 23 January: Regular (every second month) meeting with Catriona MacKean, Scottish Government Deputy Director for Local Government
- 28 January: Meeting with Ariane Burgess, Convener of the Local Government, Housing and Planning Committee

Forthcoming activities

- Regular meetings with Sarah Watters, Helena Gray and Lee Ovens
- Regular meetings with Alison Cumming, Vicki Bibby and Stephen Boyle
- 13 February: Meeting with COSLA Presidential team (with Andrew Burns and Sarah Watters)
- 24 February: Future Public Audit Model (phase 3) 'Sounding board' meeting
- 25 February: Bi-annual meeting with Ellen Leaver, Scottish Government Director for Local Government
- 03 March: Audit Scotland Board – Risk Deep Dive: Cyber Resilience and Recovery
- 05 March: Audit Scotland Audit Committee and RemCo meetings
- 11 March: Accounts Commission Strategy Seminar

Conclusion

2. The Commission is invited to:

- Note this report and enquire about any areas of interest.