

Action No.	Date	Action	Action for	Assigned to	Timescale	Progress	RAG Status	Date complete
26/003	15-Jan-26	February budget briefing Commission's February budget briefings – members requested data on ring-fenced budgets, along with analysis of inflationary pressures and pay awards across the sector	Performance Audit and Best Value	Alison Cumming	Feb-26	The points are covered in the papers supporting the item "2026/27 Scottish Budget briefing and Financial bulletin supplement".	Complete	12/02/2026
26/002	15-Jan-26	Audit delivery - sharing concerns Commission members encouraged Helena to reflect on how/when stakeholders and the wider public should be made aware of concerns relating to delivery of specific audits	Controller of Audit	Sarah Watters / Helena Gray	Feb-26	This has been captured in the final Response Framework, to be published in the next few weeks (following engagement with key stakeholders)	Complete	02/02/2026
26/001	15-Jan-26	Audit delivery - lessons learned Commission members emphasised the importance of reflecting and learning lessons in relation to delayed 2023/24 audits.	Controller of Audit	Helena Gray	Apr-26	Not due to be completed until after all the 23/24 audits have been signed off	In progress	