

Agenda

Thursday 17 September 2026 10:00am

Audit Scotland office, 102 West Port, Edinburgh
and online via Microsoft Teams
535th meeting of the Accounts Commission

Public session

1. Apologies for absence	Chair	10:00
2. Declaration of connections		
3. Order of business The Chair seeks approval of business including taking items 9 to 16 in private for the reasons set out on the agenda.		
4. Minutes and matters arising from previous meeting	Director for the Commission	10:05
5. Best Value: West Dunbartonshire Council	Controller of Audit	10:10
6. Local government policy update	Policy Manager	11:15
7. Chair's update	Chair	11:25
8. Any other public business The Chair will advise if there is any other public business to be considered by the Commission.	Chair	11:35
<i>Break (15 mins)</i>		11:35

Private session

9. Best Value: West Dunbartonshire Council [Item to be in private as it requires the Commission to consider actions in response to a statutory report.]	Controller of Audit	11:50
10. Controller of Audit's update (including audit delivery update) [Item to be in private as it requires the Commission to consider confidential policy matters.]	Controller of Audit	12:15
11. Audit Scotland corporate update (including update on Local Audit Office and reporting developments) [Item to be in private as it requires the Commission to consider confidential policy matters.]	Executive Director of Audit Services	12:30
<i>Comfort break (5 mins)</i>		12:45

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| 12. Consultation on 2027/28 local authority accounting code
[Item to be in private as it requires the Commission to consider confidential policy matters.] | Director of Quality and Support | 12:50 |
| 13. Guidance on planning 2026/27 annual audits
[Item to be in private as it requires the Commission to consider confidential policy matters.] | Director of Quality and Support | 13:00 |
| 14. Housing Benefit performance audit – future proposals
[Item to be in private as it requires the Commission to consider confidential policy matters.] | Executive Director of Audit Services | 13:20 |
| 15. Any other private business
The Chair will advise if there is any other private business to be considered by the Commission. | Chair | 13:30 |

Close of meeting and lunch 13:35