

Chair's update

Item 7

Chair of the Accounts Commission

Meeting date:
08 October 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 and upcoming engagement before the next meeting.

Recommendations

2. The Commission is invited to note this report and enquire about any areas of interest.

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)
- 22 September – attendance at Performance Audit and Best Value Leadership Team meeting
- 23 September – 2027/28 Local Authority Accounting Code discussion, with Derek Yule (Commission member), Paul O'Brien (Director of Quality & Support), John Cornett (Executive Director of Audit Services Group), Helena Gray, and Sarah Watters
- 29 September, 01 and 02 October – Accounts Commission member recruitment interviews
- 06 October – Joint work programme discussion with Stephen Boyle, Andrew Burns, Sarah Watters and Audit Scotland colleagues
- 06 October – Accounts Commission preparatory session with Andrew Burns (Deputy Chair) and Commission support team
- 07 October – Integration Joint Board Financial Bulletin 2025/26 scoping meeting with Alison Cumming, Audit Scotland colleagues, and sponsors

Audit Scotland engagement

- Regular meetings with Stephen Boyle (Auditor General), Vicki Bibby (Chief Operating Officer) and Alison Cumming (Executive Director of Performance Audit and Best Value)

- 24 September – Audit Scotland Board meetings

External engagement

- 23 September – Introductory meeting with Jenny Gilruth, Deputy First Minister and Cabinet Secretary for Finance and Local Government

Forthcoming activities

- Regular meetings with Sarah Watters, Helena Gray and Lee Ovens, and with Stephen Boyle, Vicki Bibby and Alison Cumming
- 08 October – Audit Scotland Budget 2027/28 engagement with Commission Budget Sub-group
- 13 October – Annual Planning Conference preparatory meeting with Sarah Watters
- 29 October – Annual Audit Planning Conference

Conclusion

The Commission is invited to:

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