

474th meeting of the Accounts Commission for Scotland

**Thursday 10 December 2020, 9.30am
& Thursday 17 December 2020, 9.30am**

by video conference

**NB: This meeting will take place over two separate days
(* This item will be considered on 17 December)**

Agenda

1. Apologies for absence

2. Declarations of interest

3. Order of business

The Chair seeks approval of business, including proposing taking items 11 to 17 in private (** see note).

Business requiring decisions in public

4. Minutes of meeting of 12 November 2020

5. Minutes of Financial Audit and Assurance Committee of 26 November 2020

6. Minutes of Performance Audit Committee of 26 November 2020

7. Audit Scotland Board update

Report by the Secretary.

Business for information in public

8. Secretary's update report

Report by the Secretary.

9. Interim Chair's update report

Report by the Interim Chair.

10. Controller of Audit's update report

Report by the Controller of Audit.

Business requiring decisions in private

11. 2020/21 audits – local government fees

Report by the Corporate Finance Manager.

12. Local government in Scotland: financial overview 2019/20: draft report

Report by the Director of Performance Audit and Best Value.

13. Performance audit – Digital progress in local government: draft report

Report by the Director of Performance Audit and Best Value.

14. * Performance audit – Education outcomes: emerging messages

Report by the Director of Performance Audit and Best Value.

15. Best Value update

Report by the Secretary.

Business for information in private

16. New audit appointments update

Report by the Interim Chair.

Any other business

17. Any other business

The Chair will advise if there is any other business to be considered by the Commission.

** It is proposed that items 11 to 17 be considered in private because:

- Item 11 requires the Commission to consider confidential business and commercial matters.
- Item 12 proposes a draft audit report which the Commission is to consider in private before publishing.
- Item 13 proposes a draft performance audit report which the Commission is to consider in private before publishing.
- Item 14 requires the Commission to consider emerging messages from a performance audit report which may require consideration of confidential policy matters in advance of further audit work.
- Item 15 requires the Commission to consider confidential policy matters.
- Item 16 requires the Commission to consider confidential commercial and contractual matters.
- Item 17 may be required if there are any confidential matters that require to be discussed outwith the public domain. The Interim Chair will inform the meeting in public at the start of the meeting if this item is required and what it covers.

The following papers are enclosed for this meeting:

| Agenda item | Paper number |
|---|---------------------|
| Agenda item 4: Minutes of meeting of 12 November 2020 | AC.2020.11.1 |
| Agenda item 5: Minutes of Financial Audit and Assurance Committee of 26 November 2020 | AC.2020.11.2 |
| Agenda item 6: Minutes of Performance Audit Committee of 26 November 2020 | AC.2020.11.3 |
| Agenda item 7: Report by the Secretary to the Commission | AC.2020.11.4 |
| Agenda item 8: Report by Secretary to the Commission | AC.2020.11.5 |
| Agenda item 9: Report by Interim Chair | AC.2020.11.6 |
| Agenda item 10: Report by Controller of Audit | AC.2020.11.7 |
| Agenda item 11: Report by Corporate Finance Manager | AC.2020.11.8 |
| Agenda item 12: Report by Director of Performance Audit and Best Value | AC.2020.11.9 |
| Agenda item 13: Report by Director of Performance Audit and Best Value | AC.2020.11.10 |
| Agenda item 14: Report by Director of Performance Audit and Best Value | AC.2020.11.11 |
| Agenda item 15: Report by Secretary to the Commission | AC.2020.11.12 |
| Agenda item 16: Report by Interim Chair | AC.2020.11.13 |