

492nd meeting of the Accounts Commission for Scotland

Thursday 8 September 2022, 9.30am

**by video conference, in the offices of Audit Scotland, 102 West Port, Edinburgh
and via public livestream**

Agenda

1. Apologies for absence

2. Declaration of connections

3. Order of business

The Chair seeks approval of business, including proposing taking items 12 to 17 in private (* see note).

Business requiring decisions in public

4. Minutes of meeting of 11 August 2022

5. Minutes of meetings of Commission committees of 25 August 2022

Report by the Secretary.

6. Best Value Assurance Report: Comhairle nan Eilean Siar

Report by the Secretary.

7. Strategy and work programme: work programme update

Report by the Executive Director of Performance Audit and Best Value.

Business for information in public

8. Secretary's update report

Report by the Secretary.

9. Chair's update report

Report by the Chair.

10. Interim Controller of Audit's update report

Report by the Interim Controller of Audit.

Any other public business

11. Any other public business

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

Business requiring decisions in private

12. Best Value Assurance Report: Comhairle nan Eilean Siar

The Commission will consider the actions it wishes to take on item 6.

13. Local government financial bulletin 2021/22 and local government overview 2023: scope

Report by the Executive Director of Performance Audit and Best Value.

14. Planning guidance: 2022/23 annual audits

Report by the Secretary.

15. Strategic Scrutiny Group update – purpose and direction

Report by the Secretary to the Strategic Scrutiny Group.

16. Audit appointment changes: 2021/22 audits

Report by the Director, Audit Quality and Appointments.

Any other private business

17. Any other private business

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

* It is proposed that items 12 to 17 be considered in private because:

- Item 12 requires the Commission to consider actions in relation to a report by the Interim Controller of Audit. The Commission is then obliged by statute to inform the appropriate council of its decisions, which the Commission does before making the decision public.
- Item 13 requires the Commission to discuss the scope of publications which may require consideration of confidential policy matters in advance of audit work and subsequent publication.
- Item 14 requires the Commission to consider draft planning guidance in advance of its publication, which may require consideration of confidential policy matters.
- Item 15 requires the Commission to consider confidential policy matters.
- Item 16 requires the Commission to consider matters in relation to the appointment of auditors, which may require consideration of confidential contractual matters.
- Item 17 may be required if there are any confidential matters that require to be discussed out with the public domain. The Chair will inform the meeting in public at the start of the meeting if this item is required and what it covers.