

# Agenda

Thursday 9 February 2023, 9.30am  
Audit Scotland offices, 102 West Port,  
Edinburgh, and online via Microsoft Teams

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1. **Apologies for absence**
  2. **Declaration of connections**
  3. **Order of business**  
The Chair seeks approval of business, including proposing taking items 12 to 16 in private for the reasons set out on the agenda.
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## Business requiring decisions in public

4. **Minutes of meeting of 12 January 2023**
  5. **Audit Scotland Board update** Policy Manager
  6. **Resourcing the benefit service thematic study** Audit Director, Audit Services Group
  7. **Briefing on the 2023/24 Scottish Budget** Executive Director of Performance Audit and Best Value
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## Business for information in public

8. **Secretary's update report** Policy Manager
  9. **Chair's update report** Chair
  10. **Controller of Audit's update report** Controller of Audit
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## 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. Emerging messages – Local Government Overview 2023

[Item to be taken in private as it requires the Commission to consider emerging messages from a performance audit report which may require consideration of confidential audit matters in advance of further audit work.]

Executive Director of  
Performance Audit and  
Best Value

### 13. Strategy and work programme: Work programme strategic review

[Item to be taken in private as it requires the Commission to consider confidential policy matters.]

Executive Director of  
Performance Audit and  
Best Value

### 14. Audit quality arrangements

[Item to be taken in private as it requires the Commission to consider confidential policy matters.]

Executive Director of  
Innovation and Quality

### 15. Update on Public Audit in Scotland

[Item to be taken in private as it requires the Commission to consider confidential policy matters.]

Chief Operating Officer

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## Any other private business

### 16. Any other private business

[Item 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.]