

Minutes

Performance Audit Committee
Thursday 23 February 2023, 11.30am
Online via Microsoft Teams

Present:

Christine Lester
Andrew Burns
Sheila Gunn

Other Commission members in attendance:

William Moyes
Tim McKay
Malcolm Bell
Ruth MacLeod

Apologies:

Apologies were received from Sophie Flemig.

In attendance:

Antony Clark, Executive Director of Performance Audit and Best Value (PABV)
Carol Calder, Audit Director, PABV (Item 6)
Gemma Diamond, Director of Innovation and Transformation (Item 6)
Blyth Deans, Senior Manager, PABV
Helena Gray, Controller of Audit
Zoe McGuire, Audit Manager, PABV (item 6)
Martin McLauchlan, Policy Manager
Kirsty Ridd, Audit Manager, PABV (Item 6)
Dharshi Santhakumaran, Senior Manager, PABV (Item 6)
Rebecca Seidel, Senior Manager, PABV (item 5)
Kathrine Sibbald, Senior Manager, PABV (item 6)
Sally Thompson, Senior Manager, PABV (item 5)
Catherine Young, Senior Manager, PABV (Item 6)

1. Apologies for absence

It was noted that apologies for absence had been received from Sophie Flemig.

2. Declaration of connections or conflict

No declarations of connection or conflict were made.

3. Minutes of meeting of 24 November 2022

The minutes of the meeting of 24 November 2022 were noted, the Commission having previously approved them as a correct record and agreed the recommendations therein.

4. Risk assessment and implications for the work programme

This item was subject of a joint meeting with the Financial Audit and Assurance Committee and is contained in a separate minute.

5. Climate change – potential future audit work

The Committee considered a report by the Executive Director of PABV gathering members' view on areas of potential future audit work on climate change to inform future discussions on the work programme.

During discussion, the Committee:

- Noted advice from Andrew Burns, in his role as a sponsor of this area, and Antony Clark that pathways to net zero (heat in homes and sustainable transport) should be the prioritised area of focus, noting the difficulties in quantifying aspects of behavioural change.
- Sheila Gunn noted the importance of recognising the progress made on heat in housing and the potential to note significant good practice examples as part of this work.
- Tim McKay raised the importance of behavioural change being considered throughout our work on climate change.
- Agreed, following a query from Sheila Gunn, that there is a need for complete clarity on how we are interpreting 'adaptation' within the context of our work and outputs.

Following discussion, the Committee:

- Noted the report.
- Noted the plan to undertake scoping work on the topics identified as priority areas of interest by the Commission and Auditor General.

6. Workforce and assets – cluster discussion

The Committee considered a report by the Executive Director of PABV on the role of workforce and assets in managing resources in local government.

During discussion, the Committee:

- Andrew Burns raised the need to consider variation across councils, both in size and capacity, and consideration of collaboration forming an important aspect of this. Carol Calder agreed this point, and how it links to the wider public sector reform agenda. Antony Clark emphasised the importance of intra-UK and international comparisons as part of this.
- Sheila Gunn noted the need to consider the system from 'the bottom up' (i.e. user needs must be the primary consideration).

- Antony Clark raised the possibility of holding a roundtable, or roundtables, as part of ongoing work, bringing together smaller and rural councils and then larger authorities. This was welcomed by the committee.

Following discussion, the Committee:

- Noted the report.
- Asked Antony Clark to give further thought as to how the proposed roundtable(s) sit within the ongoing wider work programme refresh.

Action: Director of PABV

7. Any other business

The Chair, having advised that there was no business for this item, closed the meeting.

Close of meeting

The meeting finished at 12.30 pm.