

**422<sup>nd</sup> meeting of the Accounts Commission for Scotland**

**Thursday 10 December 2015, 10.15am  
in the offices of Audit Scotland, 102 West Port, Edinburgh**

**Agenda**

1. **Apologies for absence.**
2. **Declarations of interest.**
3. **Decisions on taking business in private:** The Commission will consider whether to take items 14 to 16 in private (\* see note).
4. **Minutes of meeting of 12 November 2015.**
5. **Minutes of meeting of Financial Audit and Assurance Committee of 26 November 2015.**
6. **Minutes of meeting of Performance Audit Committee of 26 November 2015.**
7. **Minutes of meeting of Audit Scotland Board of 29 October 2015.**
8. **Update report by the Secretary to the Accounts Commission:** The Commission will consider a report by the Secretary to the Commission on significant recent activity in relation to local government.
9. **Update report by the Controller of Audit:** The Commission will consider a verbal report by the Controller of Audit providing an update on his recent activity.
10. **Statutory performance information: 2015 Direction:** The Commission will consider a report by the Director of Performance Audit and Best Value.
11. **The new approach to auditing Best Value: progress report:** The Commission will consider a report by the Director of Performance Audit and Best Value.
12. **Draft work programme:** The Commission will consider a report by the Director of Performance Audit and Best Value.
13. **Audit of Best Value: progress - Argyll and Bute Council:** The Commission will consider a report by the Controller of Audit.

***The following items are proposed to be considered in private:***

14. **Argyll and Bute Council:** The Commission will consider the action it wishes to take.
15. **Performance audit: draft report - Major capital investment in councils:** The Commission will consider a report by the Director of Performance Audit and Best Value.
16. **Commission business matters:** The Commission will discuss matters of interest.

\* It is proposed that items 14 to 16 be considered in private because:

- Item 14 requires the Commission to consider actions in relation to a report by the Controller of Audit. The Commission is then obliged by statute to inform the council in question of its decision, which the Commission does before making the decision public.
- Item 15 proposes a draft performance audit report, which the Commission is to consider and consult appropriately with stakeholders if necessary before publishing.
- Item 16 may be required if there are any confidential matters that require to be discussed outwith 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.

The following papers are enclosed for this meeting:

<b>Agenda Item</b>	<b>Paper number</b>
<b>Agenda Item 4:</b> Minutes of meeting of the Commission of 12 November 2015	AC.2015.11.1
<b>Agenda Item 5:</b> Minutes of meeting of the Financial Audit and Assurance Committee of 26 November 2015	AC.2015.11.2
<b>Agenda Item 6:</b> Minutes of meeting of the Performance Audit Committee of 26 November 2015	AC.2015.11.3
<b>Agenda Item 7:</b> Minutes of meeting of the Audit Scotland Board of 29 October 2015	AC.2015.11.4
<b>Agenda Item 8:</b> Report by Secretary to the Commission	AC.2015.11.5
<b>Agenda Item 10:</b> Report by Director of Performance Audit and Best Value	AC.2015.11.6
<b>Agenda Item 11:</b> Report by Director of Performance Audit and Best Value	AC.2015.11.7
<b>Agenda Item 12:</b> Report by Director of Performance Audit and Best Value	AC.2015.11.8
<b>Agenda Item 13:</b> Cover report by Secretary to the Commission	AC.2015.11.9
<b>Agenda Item 15:</b> Report by Director of Performance Audit and Best Value	AC.2015.11.10