

Minutes of Meeting of the
Accounts Commission held at
Murrayshall Hotel, Scone on
Wednesday 8 February 2006 at
11am.

PRESENT: A MacNish (Chair)
A Alexander
O Clarke
J Couper
A Faulds
A Leslie
I Low
M Raj
I Robertson

IN ATTENDANCE: C Gardner, Deputy Auditor General and Controller of Audit
H Hall, Managing Director, Audit Services
R Frith, Director of Audit Strategy
W F Magee, Secretary

<u>Item No</u>	<u>Subject</u>
1.	Apologies
2.	Minutes
3.	COSLA
4.	Deputy Auditor General
5.	Financial Audit and Assurance Committee
6.	Audit Tender Appraisal and Provisional Audit Allocation – 2006/7 – 2010/11 Audit Appointments
7.	Scottish Local Authorities Remuneration Committee
8.	Best Value Audit of Argyll and Bute Council

1. Apologies

Apologies for absence were intimated on behalf of John Baillie, Keith Geddes and Peter McKinlay.

2. Minutes

The minutes of meeting of 18 January 2006 were submitted and approved.

3. COSLA

The Chairman advised that COSLA's Annual Conference to be held from 5-7 April 2006 would be a useful opportunity for Commission members to keep up-to-date with local government issues and meet members of the Scottish local government community. The Commission agreed that the Secretary should circulate the programme for the conference when it becomes available with a view to members having the opportunity to attend all or part of it.

4. Deputy Auditor General

Caroline Gardner advised the Commission of a number of recent developments including the imminent publication of the Best Value audit reports on Moray and Argyll and Bute Councils.

5. Financial Audit and Assurance Committee

The minutes of meeting of the Financial Audit and Assurance Committee of 25 January 2006 were submitted and noted.

6. Audit Tender Appraisal and Provisional Audit Allocation – 2006/7 – 2010/11 Audit Appointments

Alan Alexander declared an interest in relation to the appointment of auditors to Scottish Water which was dealt with in the Director's report.

There was submitted a report by the Director of Audit Strategy referring to previous consideration of the procurement process and detailing the outcome. The report dealt with:

- Tenders received
- Tender appraisal
- Firms to be appointed
- Provisional allocation of audits to the recommended providers.

At its meeting on 25 January 2006 the Financial Audit and Assurance Committee considered the outcome of the tender process and made recommendations to the Commission. After discussion the Commission agreed:

- i. to approve the appointment of firms for local government audit set out in para 6.2 of the report;
- ii. to approve the provisional allocation of local government audits as set out in Appendix 2 to the report, and

iii. to await a further report on the final allocation of audits.

7. Scottish Local Authorities Remuneration Committee

Reference was made to the recently published report by the Scottish Local Authorities Remuneration Committee on their review of remuneration arrangements for local authority councillors and the Commission agreed to request a report from Audit Scotland summarising the conclusions and recommendations.

8. Best Value Audit of Argyll and Bute Council

With reference to paragraph 6 of the minutes of meeting of 18 January 2006 the Secretary advised that Argyll and Bute Council proposed to formally consider the Commission's findings at a full meeting of the Council scheduled for 10 May 2006. The Commission noted the position.