

Minutes of the meeting of the Accounts  
Commission held in Murrayshall House  
Hotel, Scone on Wednesday 14 March  
2007 at 11am.

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

IN ATTENDANCE: C Gardner, Deputy Auditor General and Controller of Audit  
D Pia, Director of Public Reporting (Local Government)  
F Kordiak, Acting Director of Audit Services (Local Government)  
R Frith, Director of Audit Strategy  
W F Magee, Secretary

<u>Item No</u>	<u>Subject</u>
1.	Apologies
2.	Minutes
3.	Chair's Introduction
4.	Deputy Auditor General
5.	Code of Audit Practice – Consultation outcomes
6.	Scottish Policing and Performance Framework

1. Apologies

Apologies for absence were intimated on behalf of Keith Geddes.

2. Minutes

The minutes of meeting of 14 February 2007 were submitted and approved.

3. Chair's Introduction

The Chair referred to a number of matters of current interest including

- His attendance at the Annual Conference of COSLA
- His attendance, together with officials from Audit Scotland, at a meeting of the Audit Committee of the Scottish Parliament to discuss the Annual Overview Report.

4. Deputy Auditor General

Caroline Gardner advised the Commission of a number of matters of current interest including discussions at the conference of SOLACE.

5. Code of Audit Practice – Consultation Outcomes

With reference to paragraph 8 of the minutes of meeting of 8 November 2006 there was submitted a report by the Director of Audit Strategy summarising the response to consultation on the draft Code of Audit Practice and seeking approval for the final version of the new code, a copy of which accompanied the report. The report reviewed general issues in the revised code, summarised the consultation responses, detailed changes to the original draft and highlighted an outstanding issue. In discussion a number of detailed points were made about the drafting of the latest version of the code. Thereafter the Commission agreed –

- i. to note the outcome of the consultation process;
- ii. to confirm the retention of paragraph 54 of the draft code as proposed by the Director of Audit Strategy, and
- iii. subject to the detailed drafting points referred to above, to approve the code for the Commission's interest for application from the 2006/7 audits.

6. Scottish Policing and Performance Framework

There was submitted a report by the Director of Public Reporting (Local Government) informing members of the Commission of the launch of the Scottish Policing and Performance Framework. The Commission noted the report.