

Minutes of the meeting of the Accounts Commission held in Murrayshall House Hotel, Scone on Thursday 28 February 2008 at 11am.

PRESENT: J Baillie (Chair)
A Alexander
O Clarke
J Couper
M Docherty
A Faulds
K Geddes
A Kelbie
J King
I Low
I Robertson
D Sinclair

IN ATTENDANCE: C Gardner, Deputy Auditor General and Controller of Audit
D Pia, Director of Public Reporting (Local Government)
C Coull, Secretary

<u>Item No</u>	<u>Subject</u>
1.	Minutes
2.	Performance Audit Committee
3.	Chair's Introduction
4.	Report by the Controller of Audit
5.	Independent Review of Regulation, Audit, Inspection and Complaints Handling of Public Services – Government Response
6.	Date of Next Meeting

1. Minutes

The minutes of meeting of 23 January 2008 were submitted and approved.

2. Performance Audit Committee

The minutes of meeting of the Performance Audit Committee of 6 February were submitted and noted and the recommendations therein were approved.

3. Chair's Introduction

John Baillie reported on a presentation he had made to the David Hume Institute in respect of the local government overview report. It was noted that both his presentation and that by Bernadette Malone could be found on the DHI website.

4. Report by the Controller of Audit

There was submitted a report by the Controller of Audit providing an update on the following matters:-

- Scottish Government outcomes approach
- Consultation on the future governance framework for the Code of Practice on Local Authority Accounting in the United Kingdom
- Tiner Report on the governance of the NAO
- Annual audits
- Best Value audit
- Inspection of Fire Services
- Review of drugs misuse services
- Audit Commission reports

Discussion took place on the development of the outcomes approach and concerns were expressed regarding some aspects of the draft single outcome agreement and, in particular, a number of the suggested local indicators. Concern was also expressed about the relationship between the outcomes approach and Best Value and it was noted that the Controller of Audit would submit a more detailed report to the next meeting of the Commission on 19 March.

With regard to the Tiner Report on the governance of the NAO it was noted that a report was to be submitted to the next meeting of Audit Scotland recommending that a review of the governance arrangements be carried out in the light of the recommendations of the Tiner Report.

5. Independent Review of Regulation, Audit, Inspection and Complaints Handling of Public Services – Government Response

There was submitted a report by the Controller of Audit referring to the government's response to the Crerar Review of Scrutiny and providing details of the remit of the Scrutiny Improvement Programme Board and fixed term action groups. It was noted that a number of the recommendations accepted by the government had implications for the Accounts Commission, the Auditor General and Audit Scotland. With particular reference to the recommendation that the Accounts Commission be asked to co-ordinate the scrutiny of local authorities, it was noted that the Cabinet Secretary for Finance and Sustainable Growth was expected to write to the Chair of the

Commission in the near future, and discussion took place on how this should be handled.

The position was noted.

6. Date of Next Meeting

It was noted that the next meeting of the Accounts Commission was scheduled for 19 March and agreed that it should start at 9.30am.