

**431st meeting of the Accounts Commission for Scotland**

**Thursday 10 November 2016, 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 16 to 19 in private (\* see note).
4. **Minutes of meeting of 8 September 2016.**
5. **Minutes of meeting of Financial Audit and Assurance Committee of 22 September 2016**
6. **Minutes of meeting of Performance Audit Committee of 22 September 2016.**
7. **Minutes of meetings of Audit Scotland Board of 18 August 2016 and 15 September 2016.**
8. **Audit Scotland Board update:** The Commission will consider a verbal report by the Chair and Secretary to the Commission.
9. **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.
10. **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.
11. **New financial powers update:** The Commission will consider a report by the Assistant Director of Audit Services.
12. **Health and social care update:** The Commission will consider a report by the Director of Performance Audit and Best Value.
13. **The new approach to auditing Best Value: update:** The Commission will consider a report by the Director of Performance Audit and Best Value.
14. **Briefing: approach to shared risk assessment:** The Commission will consider a report by the Director of Performance Audit and Best Value.
15. **Audit of Best Value: Falkirk Council:** The Commission will consider a report by the Controller of Audit.

**The following items are *proposed to be considered in private*.\***

16. **Audit of Best Value: Falkirk Council:** The Commission will consider the action that it wishes to take.
17. **Local government financial overview: draft report:** The Commission will consider a report by the Director of Performance Audit and Best Value.
18. **Mid-Year Strategy Seminar: Outputs:** The Commission will consider a report by the Secretary to the Commission.
19. **Commission business matters:** The Commission will discuss matters of interest.

\* It is proposed that items 16 to 19 be considered in private because:

- Item 16 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 17 proposes a draft audit report which the Commission is to consider in private before publishing.
- Item 18 presents outputs from the Commission's private Mid-Year Strategy Seminar which may include confidential policy matters that the Commission would wish to discuss in private before proceeding.
- Item 19 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 8 September 2016	AC.2016.9.1
<b>Agenda Item 5:</b> Minutes of Financial Audit and Assurance Committee 22 September 2016	AC.2016.9.2
<b>Agenda Item 6:</b> Minutes of Performance Audit Committee 22 September 2016	AC.2016.9.3
<b>Agenda Item 7:</b> Minutes of meetings of Audit Scotland Board of 18 August 2016 and 15 September 2016	AC.2016.9.4
<b>Agenda Item 9:</b> Report by Secretary to the Commission	AC.2016.9.5
<b>Agenda Item 11:</b> Report by Assistant Director of Audit Services	AC.2016.9.6
<b>Agenda Item 12:</b> Report by the Director of Performance Audit and Best Value	AC.2016.9.7
<b>Agenda Item 13:</b> Report by the Director of Performance Audit and Best Value	AC.2016.9.8
<b>Agenda Item 14:</b> Report by the Director of Performance Audit and Best Value	AC.2016.9.9
<b>Agenda Item 15:</b> Report by the Controller of Audit	AC.2016.9.10
<b>Agenda Item 17:</b> Report by the Director of Performance Audit and Best Value	AC.2016.9.11
<b>Agenda Item 18:</b> Report by Secretary to the Commission	AC.2016.9.12