

439th meeting of the Accounts Commission for Scotland
Thursday 12 October 2017, 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 18 in private.
4. **Minutes of meeting of 10 August 2017.**
5. **Minutes of meeting of Financial Audit and Assurance Committee, 24 August 2017.**
6. **Minutes of meeting of Financial Audit and Assurance Committee, 28 September 2017.**
7. **Minutes of meeting of Performance Audit Committee, 24 August 2017.**
8. **Minutes of meeting of Performance Audit Committee, 28 September 2017**
9. **Audit Scotland Board update:** The Commission will consider a verbal report by the Chair and Secretary to the Commission.
10. **Update report by the Secretary to the Accounts Commission:** The Commission will consider a report by the Secretary to the Commission.
11. **Update report by the Controller of Audit:** The Commission will consider a verbal report by the Controller of Audit.
12. **Strategic Scrutiny Group Update:** The Commission will consider a report by the Director of Performance Audit and Best Value.
13. **Audit of Best Value: East Renfrewshire Council:** The Commission will consider a report by the Director of Performance Audit and Best Value.
The following items are proposed to be considered in private:
14. **Audit of Best Value: East Renfrewshire Council:** The Commission will consider the actions that it wishes to take.
15. **Scottish government consultation: draft response: – Fair funding to achieve excellence and equity in education:** The Commission will consider a report by the Director of Performance Audit and Best Value.
16. **Review of audit quality:** The Commission will consider a report by the Assistant Auditor General.
17. **Mid-Year Strategy Seminar: Outputs:** The Commission will consider a report by the Secretary to the Commission.
18. **Commission business matters:** The Commission will discuss matters of interest.

* It is proposed that items 14 to 18 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 response to a consultation, which may include confidential policy matters that the Commission would wish to discuss in private before publishing its response.
- Item 16 proposes a report from the Assistant Auditor General on the quality of audit, in relation to which the Commission may wish to discuss confidential audit matters with the author.
- Item 17 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 18 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:

Agenda Item	Paper number
Agenda Item 4: Minutes of meeting of 10 August 2017	AC.2017.7.1
Agenda Item 5: Minutes of Financial Audit and Assurance Committee of 24 August 2017	AC.2017.7.2
Agenda Item 6: Minutes of Financial Audit and Assurance Committee of 28 September 2017	AC.2017.7.3
Agenda Item 7: Minutes of Performance Audit Committee of 24 August 2017	AC.2017.7.4
Agenda Item 8: Minutes of Performance Audit Committee of 28 September 2017	AC.2017.7.5
Agenda Item 9: Minutes of Audit Scotland Board Update	AC.2017.7.6
Agenda Item 10: Report by Secretary to the Commission	AC.2017.7.7
Agenda Item 12: Report by Director of Performance Audit and Best Value	AC.2017.7.8
Agenda Item 13: Report by Controller of Audit	AC.2017.7.9
Agenda Item 15: Report by Director of Performance Audit and Best Value	AC.2017.7.10
Agenda Item 16: Report by Assistant Auditor General	AC.2017.7.11
Agenda Item 17: Report by Secretary to the Commission	AC.2017.7.12