

**441st meeting of the Accounts Commission for Scotland**  
**Thursday 7 December 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 13 to 17 in private.
4. **Minutes of meeting of 9 November 2017.**
5. **Minutes of meeting of Performance Audit Committee of 23 November 2017.**
6. **Audit Scotland Board update:** The Commission will consider a verbal report by the Chair and Secretary to the Commission.
7. **Update report by the Secretary to the Accounts Commission:** The Commission will consider a report by the Secretary to the Commission.
8. **Update report by the Controller of Audit:** The Commission will consider a verbal report by the Controller of Audit.
9. **Work programme refresh:** The Commission will consider a report by the Director of Performance Audit and Best Value.
10. **Audit quality framework:** The Commission will consider a report by the Secretary to the Commission.
11. **Ethical advice to the Commission:** The Commission will consider a report by the Secretary to the Commission.
12. **Best Value Assurance Report: Orkney Islands Council:** The Commission will consider a report by the Controller of Audit.

**The following items are proposed to be considered in private:**

13. **Best Value Assurance Report: Orkney Islands Council:** The Commission will consider the action that it wishes to take.
14. **2017/18 audits - local government fees:** The Commission will consider a report by the Assistant Auditor General.
15. **Briefing: Health and social care integration:** The Commission will consider a briefing by the Director of Performance Audit and Best Value.
16. **Performance Audit: Early learning and childcare - draft report:** The Commission will consider a draft report by the Director of Performance Audit and Best Value.
17. **Commission business matters:** The Commission will discuss matters of interest.

\* It is proposed that items 13 to 17 be considered in private because:

- Item 13 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 14 proposes a report from the Assistant Auditor General on the local government fees, in relation to which the Commission may wish to discuss confidential audit matters with the author.
- Item 15 is a briefing paper on which the Commission may wish to discuss confidential audit matters with the author.
- Item 16 proposes a draft audit report which the Commission is to consider in private before publishing.
- Item 17 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><br>Minutes of meeting of 9 November 2017                                 | AC.2017.9.1         |
| <b>Agenda Item 5:</b><br>Minutes of meeting of Performance Audit Committee of 23 November 2017 | AC.2017.9.2         |
| <b>Agenda Item 6:</b><br>Report by Secretary to the Commission                                 | AC.2017.9.3         |
| <b>Agenda Item 7:</b><br>Report by Secretary to the Commission                                 | AC.2017.9.4         |
| <b>Agenda Item 9:</b><br>Report by Director of Performance Audit and Best Value                | AC.2017.9.5         |
| <b>Agenda Item 10:</b><br>Report by Secretary to the Commission                                | AC.2017.9.6         |
| <b>Agenda Item 11:</b><br>Report by Secretary to the Commission                                | AC.2017.9.7         |
| <b>Agenda Item 12:</b><br>Report by Controller of Audit  | AC.2017.9.8         |
| <b>Agenda Item 14:</b><br>Report by Assistant Auditor General                                  | AC.2017.9.9         |
| <b>Agenda Item 15:</b><br>Report by Director of Performance Audit and Best Value               | AC.2017.9.10        |
| <b>Agenda Item 16:</b><br>Report by Director of Performance Audit and Best Value               | AC.2017.9.11        |