

ACCOUNTS COMMISSION

MEETING 23 AUGUST 2012

MINUTES OF MEETING OF 14 JUNE 2012

Minutes of the meeting of the Accounts Commission
held in the offices of Audit Scotland at
18 George Street, Edinburgh, on
Thursday, 14 June 2012, at 10am

PRESENT: John Baillie (Chair)
Alan Campbell
Sandy Cumming
Colin Duncan
Jim King
Christine May
Bill McQueen
Linda Pollock
Graham Sharp

IN ATTENDANCE: Fraser McKinlay, Controller of Audit and Director of Best Value and
Scrutiny Improvement (BVSU)
Fiona Kordiak, Director of Audit Services
Paul Reilly, Secretary and Business Manager
Ronnie Nicol, Assistant Director, Performance Audit
Antony Clark, Assistant Director, BVSU [Items 8, 12 and 13]
Martin Walker, Assistant Director, BVSU [Items 9 and 10]
Lesley McGiffen, Portfolio Manager (Best Value), BVSU [Items 9 and
10]
Gordon Neill, Portfolio Manager (Best Value), BVSU [Item 12]
Mark McCabe, Project Manager, BVSU [Item 12]
Kathrine Sibbald, Project Manager, BVSU [Item 12]
Andrew Laing, Her Majesty's Inspector of Constabulary for Scotland
[Items 9 and 10]
Superintendent Phil Carson, Her Majesty's Inspector, Her Majesty's
Inspectorate of Constabulary Scotland (HMICS) [Items 9 and 10]

<u>Item No</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declarations of interest
3.	Decisions on taking business in private
4.	Minutes of meeting of 17 May 2012
5.	Minutes of the meeting of the Financial Audit and Assurance Committee of 10 May 2012
6.	Chair's introduction
7.	Update report by the Controller of Audit
8.	The shared risk assessment process and best value audit work
9.	Best Value audit and inspection – Central Scotland Police and Central Scotland Police Joint Board
10.	Best Value audit and inspection – Central Scotland Police and Central Scotland Police Joint Board
11.	Local Government Act 1992 – 2012 Direction on Statutory Performance Information
12.	Best Value audits of fire and rescue services – overview report
13.	Supporting improvement in community planning partnerships
14.	Any other business

1. Apologies

Apologies for absence were submitted from Douglas Sinclair (Deputy Chair), Michael Ash and Colin Peebles.

2. Declarations of interest

There were no declarations of interest.

3. Decisions on taking business in private

The Commission agreed to take the following items in private:

- Items 10 and 11, to allow deliberations on actions arising from the reports.
- Item 12, to allow consideration of a draft report.
- Item 13, to allow consideration of a draft paper.

4. Minutes of meeting of 17 May 2012

The minutes of the meeting of 17 May 2012 were approved.

5. Minutes of the meeting of the Financial Audit and Assurance Committee of 10 May 2012

The minutes of the meeting of the Financial Audit and Assurance Committee of 10 May 2012 were submitted and approved.

6. Chair's introduction

The Commission noted advice from the Chair that:

- On 23 May, he, along with Mike Ash and Alan Campbell, had a meeting with senior officers and members of Comhairle nan Eilean Siar to discuss the report of the Best Value Audit of the Comhairle, published on 29 November 2011.
- On 24 May, he convened a meeting of the Community Planning Partnership audit steering group, also attended by the Douglas Sinclair and Bill McQueen.
- On 31 May, he, along with Douglas Sinclair, Bill McQueen, Christine May and Graham Sharp, had a meeting with senior officers and members of Shetland Islands Council to discuss the statutory follow-up report on the Council, published in January 2012.
- On 7 June, he and Douglas Sinclair met David Martin, Chair, SOLACE (Scotland) and Mark McAteer, Director of Governance and Performance Management at the Improvement Service, to discuss progress with the SOLACE project on developing performance information.
- On 8 June, he attended meetings of Audit Scotland's Audit Committee and its Board.
- On 11 June he delivered a presentation at the *Local Government Explained* conference, held in the COSLA Conference Centre, in which regard he would circulate to Commission members the presentations from the event.

Action: Secretary and Business Manager

- On 12 June, he gave an interview to Keith Aitken of *Public Finance* magazine on our scrutiny development and shared risk assessment process.
- Also on 12 June, he met with the Minister for Local Government and Planning, Derek Mackay MSP, to discuss progress with the Commission's proposals for an audit of community planning partnerships. This will be discussed further at today's meeting.
- Further on 12 June, he attended the Scottish Government and COSLA Public Sector Leaders Conference in COSLA Conference Centre.
- Further on 12 June, he attended a meeting of chairs of non-departmental public bodies.
- On 13 June, he and Douglas Sinclair briefed the Scottish Parliament's Local Government and Regeneration Committee, on the Commission's Local Government Overview Report (published on 15 March) and its report in the How Councils Work series on cost information (published on 10 May).
- At the conclusion of the meeting, there would be an informal lunch at the conclusion of the meeting to mark the retirement, at the end of June, of the current Auditor General, Bob Black.

7. Update report by the Controller of Audit

The Commission considered a report by the Controller of Audit providing an update on significant recent activity in relation to the audit of local government.

The Commission:

- Noted advice from the Controller of Audit that he anticipated that the Monitoring Officer in South Lanarkshire Council would report by the end of June on whether she would be conducting any further investigation in relation to the whistleblowing allegations received by the Commission.

- That Commission members be provided with details of appointments to COSLA.

Action: Secretary and Business Manager

- Noted the report.

8. The shared risk assessment process and Best Value audit work

The Commission considered a report by the Director of Best Value and Scrutiny Improvement setting out the proposed Best Value audit programme arising from the recent 2012/13 shared risk assessment (SRA) and Assurance and Improvement Plan refresh process.

Following discussion, the Commission:

- noted the planned proposed Best Value audit activity arising from the recent shared risk assessment (SRA) refresh process.
- noted the outcomes of the targeted Best Value audit work at Dumfries and Galloway Council, Fife Council, Moray Council and North Ayrshire Council which arose from the previous year's shared risk assessment process.
- agreed that the Commission be provided, on a regular basis, with individual council shared risk assessments.

Action: Secretary and Business Manager and Controller of Audit

9. Best Value Audit – Central Scotland Police and Central Scotland Police Joint Board

The Commission considered a report by the Secretary and Business Manager introducing the Best Value audit of Central Scotland Police and Central Scotland Police Joint Board and seeking direction on how to proceed.

The Chair welcomed Andrew Laing, Her Majesty's Inspector of Constabulary for Scotland and Superintendent Phil Carson, HM Inspector, HMICS (a member of the audit team). Andrew Laing and the audit team then presented the report.

During discussion, the Commission sought clarification and further explanation from the Controller of Audit, Her Majesty's Inspector of Constabulary and the audit team on a number of points in the report.

The Commission:

- Agreed that the national overview report on the Best Value audits of police include reference to various aspects of good practice in the Controller of Audit's report.

Action: Controller of Audit

- Agreed to note the report and to consider in private its findings.

10. Best Value Audit – Central Scotland Police and Central Scotland Police Joint Board

The Commission agreed that this item be held in private to allow it to consider actions in relation to its findings.

Following discussion, the Commission agreed to make findings as contained in the report to be published in early course.

11. Local Government Act 1992 – 2012 Direction on Statutory Performance Information

The Commission considered a report by the Controller of Audit updating progress in relation to the 2012 Direction for statutory performance indicators.

Following discussion, the Commission agreed:

- that progress be considered further at the next meeting of the Commission.
- that the note of the meeting of the sub-group of members considering the Commission powers in relation to statutory performance information be circulated to members.

Action: Secretary and Business Manager

- to note the report.

12. Best Value audits of fire and rescue services – overview report

The Commission considered a report by the Director of Best Value and Scrutiny Improvement setting out a draft national overview report on Best Value in fire and rescue.

Following discussion, the Commission agreed:

- to approve the draft Fire and Rescue Best Value Overview report, subject to incorporation of the points raised in the discussion.
- to give delegated authority to Chair, Deputy Chair and the two study sponsors (Jim King and Christine May) to sign off the final audit report prior to publication.

Action: Secretary and Business Manager and Controller of Audit

13. The audit of community planning partnerships

The Commission considered a report by the Director of Best Value and Scrutiny Improvement seeking endorsement on the proposed approach to the Community

Planning Partnership (CPP) and outcomes audit, to be presented to the Cabinet Secretary for Finance, Employment and Sustainable Growth later in June.

Following discussion, the Commission agreed:

- to approve the proposed approach to the CPP and outcomes audit.
- note that the proposals will be discussed with scrutiny partners at the meeting of the Strategic Scrutiny Group meeting on 15 June.
- to give delegated authority to the Chair and Deputy Chair to sign off final proposals, reflecting any changes deemed appropriate arising from discussion with key stakeholders.

14. Any other business

There was no other business to be considered.