

MEETING: 8 OCTOBER 2015**MINUTES OF PREVIOUS MEETING**

Minutes of the 419th meeting of the Accounts Commission held in the offices of Audit Scotland at 18 George Street, Edinburgh, on Thursday, 10 September 2015, at 10.15am

PRESENT: Douglas Sinclair (Chair)
Ronnie Hinds (Deputy Chair)
Alan Campbell
Sandy Cumming
Colin Duncan
Tim McKay
Christine May
Stephen Moore
Colin Peebles
Linda Pollock
Graham Sharp
Pauline Weetman

IN ATTENDANCE: Paul Reilly, Secretary to the Commission
Fraser McKinlay, Controller of Audit and Director of Performance Audit and Best Value (PABV)
Russell Frith, Assistant Auditor General [Item 9]
Owen Smith, Senior Manager, Procurement and NFI [Item 9]

<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 13 August 2015
5.	Minutes of meeting of Audit Scotland Board, 4 June 2015
6.	Update report by the Secretary to the Commission
7.	Update report by the Controller of Audit
8.	Briefing: Community Empowerment Act
9.	Code of Audit Practice [<i>in private</i>]
10.	Draft Commission engagement plan [<i>in private</i>]
11.	Briefing: Greater Manchester Combined Authority [<i>in private</i>]
12.	Commission business matters

1. Apologies for absence

It was noted that that there were no apologies for absence.

2. Declarations of interest

The following declarations of interest were made:

- Christine May, in item 8, as Vice-Chair of Fife Cultural Trust.
- Linda Pollock, in item 6, as a member of the board of the Care Inspectorate.

3. Decisions on taking business in private

It was agreed that items 9 to 12 should be taken in private for the following reasons:

- Item 9 proposes a draft Code of Audit Practice, which the Commission is to consider before publishing.
- Item 10 proposes a draft Commission engagement strategy, which the Commission is to consider before publishing.
- Item 11 involves a briefing which may include discussion on audit issues which have yet to be reported or published in the public domain.
- Item 12 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.

4. Minutes of meeting of 13 August 2015

The minutes of the meeting of 13 August 2015 were submitted and approved.

Arising therefrom, in relation to item 7, final bullet point (Consultation: extending coverage of Freedom of Information (Scotland) Act 2002), the Commission noted advice from the Secretary that a joint response from the Commission, the Auditor General and Audit Scotland had been submitted to the Scottish Government, a copy of which was available on the members' extranet site.

5. Minutes of meeting of Audit Scotland Board, 4 June 2015

The minutes of the meeting of Audit Scotland Board of 4 June 2015 were noted.

6. Update report by the Secretary to the Accounts Commission

The Commission considered a report by the Secretary to the Commission providing an update on significant recent activity relating to local government and issues of relevance or interest across the wider public sector.

During discussion, the Commission:

- In relation to paragraph 7, noted advice from the Chair that the note of the last meeting of the Strategic Scrutiny Group was available on the members' extranet.
- In relation to paragraph 27, agreed that more information be provided on the progress of the Continuous Professional Development Framework for Elected Members in Scottish Local Government.

Action: Secretary

- In relation to paragraph 34, noted advice from the Secretary that there was no case for the Commission submitting a response to the consultation, but he would retain contact with SOLACE to gauge progress in this regard.

Thereafter, the Commission agreed to note the report.

7. Update report by the Controller of Audit

The Controller of Audit provided a verbal update on his recent activity including meetings and discussions with stakeholders.

8. Briefing: Community Empowerment Act

The Commission considered a report by the Secretary to the Commission on the Community Empowerment Act.

During discussion, the Commission:

- Noted the report.
- Agreed that more information be provided on Part 11 of the Act, in relation to localised business rates schemes.

Action: Secretary

- Noted that Audit Scotland is considering what guidance is required for auditors in relation to the Act.
- Noted that further reports on the Act will be submitted to the Commission as appropriate.

9. Code of Audit Practice [*in private*]

The Commission considered a report from the Assistant Auditor General advising of the purpose of the Code of Audit Practice and key proposed changes to the draft Code, and seeking approval from the Commission to issue this draft of the Code for formal consultation.

During discussion, the Commission agreed:

- To approve the draft Code in conjunction with the Auditor General subject to a number of revisions arising in discussion.
- That the draft Code be the subject of consultation with stakeholders.

Actions: Assistant Auditor General

10. Draft Commission engagement plan [*in private*]

The Commission considered a report by the Secretary proposing an engagement plan to accompany the Commission's strategy.

Following discussion, it was agreed:

- To approve the engagement plan for publication.
- That progress against the plan be reported and published annually.
- That in future the publication of the plan coincide with the publication of the Strategy earlier in the year.

Actions: Secretary

11. Briefing: Greater Manchester Combined Authority [in private]

The Commission heard a briefing from Mike Owen, Interim Chief Executive, Bury Metropolitan Borough Council, and Mike Thomas, Director, Grant Thornton, on developments with the Greater Manchester Combined Authority.

Following discussion, the Chair thanked Mike Owen and Mike Thomas for presenting the briefing and for attending the meeting.

12. Commission business matters

The Chair advised that this was the last meeting of the Commission for Colin Duncan, Colin Peebles and Linda Pollock. He thanked them for their commitment and hard work for the Commission during their terms, and conveyed, on behalf of the Commission, best wishes for the future.

The Chair then briefed the Commission on other matters of interest.

There being no further business, the meeting was closed.