

Accounts Commission

Performance Audit Committee minutes

2012

PERFORMANCE AUDIT COMMITTEE

MEETING 29 MARCH 2012

MINUTE OF PREVIOUS MEETING

Minutes of meeting of the Performance Audit Committee of the Accounts Commission held in the offices of Audit Scotland, 18 George Street, Edinburgh on Thursday, 2 February 2012, at 10.30am.

PRESENT: Douglas Sinclair (Chair)
John Baillie
Alan Campbell
Jim King
Colin Peebles

IN ATTENDANCE: Fraser McKinlay, Director of Best Value and Scrutiny Improvement (BVSI)
Barbara Hurst, Director of Performance Audit
Paul Reilly, Secretary and Business Manager
Angela Canning, Assistant Director, Performance Audit Group (PAG)
Angela Cullen, Assistant Director, PAG
Ronnie Nicol, Assistant Director, PAG
Mark Roberts, Portfolio Manager, PAG [Item 4]
Miranda Alcock, Portfolio Manager, PAG [Item 5]
Ffionn Heledd, Project Manager, PAG [Item 5]

<u>Item no.</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declarations of interest
3.	Minutes of meeting of 9 December 2011
4.	Improving energy efficiency – impact report
5.	Reducing reoffending – project brief
6.	Update on Performance Audit Programme and Best Value and Scrutiny Improvement work
7.	Date of next meeting
8.	Any other business

1. Apologies for absence

Apologies for absence were received from Mike Ash and Christine May.

2. Declarations of interest

No declarations of interest were made.

3. Minutes of meeting of 9 December 2011

The minutes of the meeting of 9 December 2011 were submitted and approved.

In relation to paragraph 8 of the minute (Lean review of PAG's Project Management Framework), advice from the Director of Performance Audit was noted that she would submit a report to the March meeting of the Performance Audit Committee on the outcome of the lean review exercise.

In relation to paragraph 4 of the minute (Planning for the delivery of the Commonwealth Games 2014 – progress report 2), advice from the Director of Performance Audit was noted that the draft report is now with various bodies as part of the clearance process.

4. Improving energy efficiency – impact report

The Committee considered a 12 month impact report by the Director of Performance Audit in relation to the report *Improving Energy Efficiency*, published in December 2010.

During discussion, the Committee agree to recommend to the Accounts Commission that a reference to cost issues associated with energy efficiency measures be included in the 2012 local government overview report.

[Action – Secretary and Business Manager]

Thereafter the Committee agreed to note the impact report.

5. Reducing reoffending – project brief

The Committee considered a report by the Director, PAG seeking approval of a project brief for the performance audit *Reducing Reoffending*.

During discussion, the Committee agreed:

- To note advice from the Director that further consideration would be given to the sensitivities associated with the publishing of cost information
- That the report include reference to the importance of employability for offenders, and in this regard to welcome the team's inclusion of research on international comparisons
- To note advice from the Director that representatives of offender rehabilitation and support groups are included in the audit advisory group
- That the outputs from the audit be considered in the future development of the audit programme in relation to early intervention and prevention.

[Action – Director of Performance Audit]

[Action – Director of Performance Audit]

Thereafter the Committee approved the project brief.

6. Update on Performance Audit Programme and Best Value and Scrutiny Improvement work

The Committee considered a joint report by the Director, PAG and Director, Best Value and Scrutiny Improvement outlining progress of performance audits and the *How Councils Work* series, and providing information on development work to support the rolling programme approach.

During discussion, the Committee agreed:

- That the portfolio briefing paper attached to the report would be a useful way in the future of briefing members of the committee on policy portfolio areas
- That it would welcome information on the new remits of the different inspectorates and any particular issues that they are engaged in

[Action – Director of Performance Audit and Director of BVS]

- That a document be developed, covering the areas in the report, to accompany the local government digest paper that is circulated to Commission members.

[Action – Director of Performance Audit]

Thereafter the Committee agreed to note the report.

7. Date of next meeting

The next meeting is scheduled for Thursday, 29 March 2012, at 10.30am.

ACCOUNTS COMMISSION

PERFORMANCE AUDIT COMMITTEE

MEETING 7 JUNE 2012

MINUTES OF PREVIOUS MEETING

Minutes of meeting of the Performance Audit Committee of the Accounts Commission held in the offices of Audit Scotland, 18 George Street, Edinburgh on Thursday, 29 March 2012, at 10.30am.

PRESENT: Douglas Sinclair (Chair)
Mike Ash
John Baillie
Alan Campbell
Jim King
Christine May
Colin Peebles

OTHER COMMISSION MEMBERS PRESENT: Graham Sharp

IN ATTENDANCE: Barbara Hurst, Director, Performance Audit Group (PAG)
Fraser McKinlay, Director, Best Value and Scrutiny Improvement (BVSI)
Paul Reilly, Secretary and Business Manager
Angela Canning, Assistant Director, PAG [Item 4]
Phil Grigor, Project Manager, PAG [Item 4]
Angela Cullen, Assistant Director, PAG [Item 5]
David Muir, Auditor, Audit Services Group [Item 5]
Dick Gill, Portfolio Manager, PAG [Item 5]
Michael Oliphant, Project Manager, PAG [Item 5]
Christopher Spratt, Project Officer, PAG [Item 5]
Ronnie Nicol, Assistant Director, PAG [Item 7]

<u>Item no.</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declarations of interest
3.	Minutes of meeting of 2 February 2012
4.	Health inequalities – draft project brief
5.	Major capital investment in councils – draft project brief
6.	Lean review of project management framework - update
7.	Update on Performance Audit Programme and Best Value and Scrutiny Improvement work
8.	Date of next meeting
9.	Any other business

1. Apologies for absence

There were no apologies for absence.

2. Declarations of interest

No declarations of interest were made.

3. Minutes of meeting of 2 February 2012

The minutes of the meeting of 2 February 2012 were submitted and approved.

In relation to paragraph 6 of the minute (Update on performance audit programme and BVSJ work), it was agreed that all Commission members be provided with papers of the Strategic Scrutiny Group.

[Action: Secretary and Business Manager]

4. Health inequalities – draft project brief

The Committee considered a report by the Director of Performance Audit seeking approval of the project brief for the performance audit of health inequalities in Scotland.

During discussion, the Committee noted clarification from the Director that Commission members should always be invited to meetings of project advisory groups, to act as an observer.

The Committee agreed the project brief subject to consideration being given to the following points

- That stakeholders for the audit should include councils
- That the audit should seek to comment on the wider costs to society (paragraph 13)
- That UK regional measures be considered for inclusion in the audit (issue 1.2 of issues and investigation matrix)
- Seeking views of the third sector and frontline staff, such as community midwives
- That the audit clarify the roles of the main stakeholders involved in the health inequalities agenda
- That the audit examine how strategies are co-ordinated at a local level
- That the audit examine the alignment of local and national targets health targets

[Action – Director of Performance Audit]

5. Major capital investment in councils – draft project brief

The Committee considered a report by the Director of Performance Audit seeking approval of the project brief for the performance audit of on major capital investment in councils.

The Committee agreed the project brief subject to consideration being given to the following points:

- That the audit examine option appraisal processes, including the use of case studies, with issue 3.2 of the investigations matrix to reflect accordingly
- That the audit examine good practice in relation to benefits realisation strategies, including the involvement therein of service users
- That the audit examine strategic management of assets and estates
- That the audit examine the revenue implications of facilities management

- That the audit examine the capital and revenue implications of building design

[Action – Director of Performance Audit]

6. Lean review of Performance Audit Group’s project management framework – update

The Committee considered a report by the Director of Performance Audit providing an update on the lean review of the Performance Audit Group’s process for carrying out performance audits (i.e. its Project Management Framework).

During discussion, the Committee agreed:

- That the Director circulate - for comment to all Committee members, and for information to the other Commission members - a specimen shorter project brief
- That the Director circulate more detail of the priority issues identified in the exercise
- To note advice from the Director that she would submit to the next meeting a discussion paper on managing the rolling programme of performance audits
- That the Director provide six-monthly updates on the progress of the lean review
- To note that, in relation to the potential for the streamlining of printing and publishing arrangements, the Director would report to a future meeting of the Committee on the outputs from an ongoing Audit Scotland corporate project on e-publications

Thereafter the Committee noted the report.

[Action – Director of Performance Audit]

7. Update on Performance Audit Programme and Best Value and Scrutiny Improvement work

The Committee considered a joint progress report by the Directors of Performance Audit and Best Value and Scrutiny Improvement on Performance Audits, the How Councils Work series and information on development work to support the performance audit rolling programme approach.

During discussion, the Committee agreed:

- To have a special meeting on 19 July 2012 to discuss the emerging messages from the Reducing reoffending report
- To bring forward the *Housing Overview* audit into the performance audit programme with a starting date early in 2012/13., with the following issues to be considered during scoping:
 - Population and projected demand, including for example single person households and houses of multiple occupation
 - Impact of welfare reform, including in relation to the private landlord sector
 - Issues associated with mixed tenure housing
 - Energy efficiency

Thereafter the Committee noted the report.

[Action – Director of Performance Audit]

8. Date of next meeting

The next meeting is scheduled for Thursday, 7 June 2012, at 10.30am.

ACCOUNTS COMMISSION

MEETING 23 AUGUST 2012

MINUTES OF MEETING of PERFORMANCE AUDIT COMMITTEE OF 5 JULY 2012

Minutes of meeting of the Performance Audit Committee of the Accounts Commission held in the offices of Audit Scotland, 18 George Street, Edinburgh on Thursday, 5 July 2012, at 10.30am.

PRESENT: Douglas Sinclair (Chair for Items 1 to 8 and 10)
John Baillie (Chair for Items 9 and 11)
Mike Ash
Alan Campbell
Jim King
Christine May

OTHER COMMISSION MEMBERS PRESENT: Linda Pollock [Item 7]

IN ATTENDANCE: Angela Cullen, Assistant Director, Performance Audit Group (PAG)
Ronnie Nicol, Assistant Director, PAG
Gordon Smail, Acting Secretary and Business Manager
Antony Clark, Assistant Director, Best Value and Scrutiny Improvement (BVSI) [Item 4]
Lesley McGiffen, Portfolio Manager, BVSI [Item 4]
Gillian Battison, Project Manager, BVSI [Item 4]
Claire Sweeney, Portfolio Manager, PAG [Items 7 and 10]
Phil Grigor, Project Manager, PAG [Item 7]
Miranda Alcock, Portfolio Manager, PAG [Item 8]
Ffion Heledd, Project Manager, PAG [Item 8]
Kirsty Whyte, Senior Performance Auditor, PAG [Item 8]
Mark Roberts, Portfolio Manager, PAG [Item 9]
Liz Ribchester, Senior Performance Auditor, PAG [Item 9]
Sally Thompson, Project Manager, PAG [Item 10]

<u>Item no.</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declarations of interest
3.	Minutes of meeting of 29 March 2012
4.	How Councils Work 4: Managing performance and improvement
5.	Update report on performance audit programme and BVSI work
6.	Developing the rolling performance audit programme
7.	Emerging messages: performance audit – health inequalities
8.	Emerging messages: performance audit – approaches to reduce reoffending
9.	Draft project brief: performance audit – protecting consumers
10.	Draft project brief: performance audit – housing overview
11.	Any other business

1. Apologies for absence

Apologies were received from Colin Peebles.

2. Declarations of interest

Jim King declared an interest in Item 7 (Emerging messages: performance audit – health inequalities) in his capacity as a non-executive director of health boards.

Douglas Sinclair declared an interest in Item 9 (Draft project brief: performance audit – protecting consumers) in his capacity as Chair of Consumer Focus Scotland and left the meeting when that item was reached.

3. Minutes of meeting of 29 March 2012

The minutes of the meeting of 29 March 2012 were submitted and approved.

4. How Councils Work 4: Managing performance and improvement

The Committee considered a report from the Director of Best Value and Scrutiny Improvement presenting an initial draft report in the How Councils Work series, on the subject of managing performance and improvement.

The Committee welcomed the draft report and approved it as a basis for a final draft to be submitted to the Commission in September, subject to consideration being given to points raised in discussion.

[Action – Director BVSI]

5. Update report on performance audit programme and BVSI work

The Committee considered a joint report by the Directors of Performance Audit and Best Value and Scrutiny Improvement providing an update on the progress for: performance audits; the How Councils Work series; and impact reports. The report also contained information on development work to support the performance audit rolling programme approach.

During discussion, the Committee noted:

- follow-up audit work in 2012/13 is likely to focus on the Scotland's Public Finances 2 report, and in particular on financial management issues
- the steps which PAG takes to support local follow-up work.

The Committee also noted the policy portfolio briefing paper for primary health and social care (including housing) which was attached as an appendix to the report. The Committee welcomed the paper and asked that similar briefing papers for the other policy portfolios are circulated to members for information.

Thereafter the Committee agreed to note the report.

[Action – Director of Performance Audit]

6. Developing the rolling performance audit programme

The Committee considered a report by the Director of Performance Audit providing an update on how PAG is developing the rolling performance audit programme on behalf of the Accounts Commission and the Auditor General. Angela Cullen (Assistant Director, PAG) tabled a paper summarising the current and planned programme of audits.

During discussion, the Committee noted:

- due to the nature of the proposals, which involve how the Accounts Commission consults on the programme of performance audits and related roles for the Performance Audit Committee and the Financial Audit and Assurance Committee, these matters should be considered by the full Commission
- the proposals should be considered in the context of any more general changes in business management which flow from discussions at the Commission's strategy event
- it is important to ensure that the Commission discusses the programme with organisations representing local authority staff interests
- SOLACE should be included in consultations on the programme and consultations with SOLACE and COSLA may be covered as part of the Commission's wider engagement strategy.

Thereafter the Committee noted the update report and agreed that the proposals, and the paper summarising the current and planned programme of performance audits, should be put forward to the Accounts Commission at its meeting in August. The Committee was invited to submit comments on the summary paper to Angela Cullen in the meantime.

[Action – Director of Performance Audit]

7. Emerging messages: performance audit – health inequalities

The Committee considered a report by the Director of Performance Audit presenting emerging messages from the performance audit on health inequalities, conducted jointly on behalf of the Accounts Commission and the Auditor General.

The Committee approved the emerging messages as the basis for a draft report, subject to consideration being given to points raised in discussion.

The Committee noted that the draft audit report would be submitted to the Commission in August and that publication is planned for November.

[Action – Director of Performance Audit]

8. Emerging messages: performance audit – approaches to reduce reoffending

The Committee considered a report by the Director of Performance Audit presenting emerging messages from the performance audit on approaches to reduce reoffending, conducted jointly on behalf of the Accounts Commission and the Auditor General.

The Committee approved the emerging messages as the basis for a draft report, subject to consideration being given to points raised in discussion.

The Committee noted that the draft audit report would be submitted to the Commission in September and that publication is planned for November.

[Action – Director of Performance Audit]

9. Draft project brief: performance audit – protecting consumers

The Committee considered a report by the Director of Performance Audit inviting it to approve the approach to the protecting consumers performance audit.

During discussion, the Committee noted:

- this is a wide-ranging topic and it is helpful that the project brief is clear about the scope and what the audit will include, and what it will not cover
- interviews with organisations with an interest should include the police, to discuss co-operation on consumer related issues across boundaries and jurisdictions
- it will be important to explore how councils monitor service performance and to identify good practice in service delivery.

Thereafter the Committee agreed to approve the approach set out in the project brief.

10. Draft project brief: performance audit – housing overview

The Committee considered a report by the Director of Performance Audit inviting it to approve the approach to the housing overview performance audit.

During discussion, the Committee noted:

- that the housing overview audit will of necessity be high level and is likely to identify matters for more detailed consideration in future performance audits. There are parallels with the approach taken following the justice overview
- the focus is public sector provision and the role of the not-for-profit sector
- in considering how well housing is planned at a national and local level, the audit should consider whether councils have revised their housing strategies and plans to reflect changes in the general housing market in recent years
- in reviewing demand and available supply, consideration should be given to houses currently not let
- in reviewing housing support services, consideration should be given as to whether there are opportunities to link housing access support with other housing related advice e.g. home safety
- interviews with organisations with an interest should include the Royal Institution of Chartered Surveyors, in view of its wide-ranging role in housing related matters.

Thereafter the Committee agreed to approve the approach set out in the project brief.

11. Any other business

There was no other business.

The next meeting of the Performance Audit Committee is scheduled for Thursday, 6 September 2012, at 10.30am.

ACCOUNTS COMMISSION

MEETING 18 OCTOBER 2012

DRAFT MINUTES OF MEETING OF PERFORMANCE AUDIT COMMITTEE OF 6 SEPTEMBER 2012

Draft minutes of meeting of the Performance Audit Committee of the Accounts Commission held in the offices of Audit Scotland, 18 George Street, Edinburgh on Thursday, 6 September 2012, at 10.30am.

PRESENT: Douglas Sinclair (Chair)
Mike Ash
John Baillie
Alan Campbell
Christine May
Colin Peebles

IN ATTENDANCE: Paul Reilly, Secretary and Business Manager
Barbara Hurst, Director, Performance Audit
Ronnie Nicol, Assistant Director, Performance Audit Group (PAG) [Item 4]
Mark Roberts, Portfolio Manager, PAG [Item 6]
Cathy MacGregor, Project Manager, PAG [Item 6]
Dick Gill, Portfolio Manager, PAG [Item 7]
Angela Canning, Assistant Director, PAG [Item 8]

<u>Item no.</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declarations of interest
3.	Minutes of meeting of 5 July 2012
4.	Update report on performance audit programme and Best Value and Scrutiny Improvement work
5.	Targeted follow-up of national performance audits
6.	Performance audit – emerging messages: protecting consumers
7.	Performance audit – impact report: cost of public sector pensions
8.	Performance audit – impact report: community health partnerships
9.	Any other business

1. Apologies for absence

Apologies for absence were received from Jim King.

2. Declarations of interest

The following declarations of interest were made:

- Douglas Sinclair, in item 6 (Performance audit – emerging messages: protecting consumers) as Chair of Consumer Focus Scotland.
- Mike Ash, in item 8 (Performance audit – impact report: community health partnerships) as a member of NHS Lothian Board.

3. Minutes of meeting of 5 July 2012

The minutes of the meeting of 5 July were submitted and approved, subject to, in relation to item 6 (Developing the rolling performance audit programme), advice from Douglas Sinclair being noted that the Accounts Commission had considered the paper at its meeting on 23 August 2012.

4. Update report on performance audit programme and Best Value and Scrutiny Improvement work

The Committee considered a joint report by the Directors of Performance Audit and Best Value and Scrutiny Improvement providing an update on progress of performance audits; the *How Councils Work* series and impact reports, together with information on development work to support the performance audit rolling programme.

During discussion, the Committee agreed:

- To note advice from John Baillie that the criteria used by the Commission in selecting performance audit work – and in the timing of reports - would be worthy of discussion in the context of the Commission's strategy, which it was to consider at its meeting on 13 September 2012.
- That such discussion take place at a future meeting as well as informally amongst Committee members.

*Action: Secretary and Business Manager
and Director of Performance Audit*

- To note that initial discussions with regard to planned and desired impact of reports is part of the role of sponsors, and to be in conjunction with the Auditor General as appropriate (in the case of joint reports).
- That more consistency in use of language (such as 'Best Value' and 'value for money') and more prevalent use of plain language be considered by the Director.

Action: Director of Performance Audit

- That the Director report back on how to improve the marketing of joint reports with the Auditor General.

Action: Director of Performance Audit

- Further in this regard, that thought be given to how we engage with COSLA in relation to the impact of reports.

Action: Director of Performance Audit

Thereafter the Committee noted the report..

5. Targeted follow-up of national performance audits

The Committee considered a report by the Director of Performance Audit providing an update on targeted follow-up of national performance audits; and asking the Committee whether it wishes to publish reports on the findings from future targeted follow-up reports on Audit Scotland's website.

During discussion, the Committee agreed:

- To note the update on targeted follow-up of performance audits.
- That local auditors carry out a targeted follow-up of *Scotland's public finances: addressing the challenges* as part of the 2012/13 audit.

Action: Director of Performance Audit

- That reports on the findings of targeted follow-up be published, and that this approach be piloted on *Maintaining Scotland's roads*.

Action: Director of Performance Audit

- That a strategic approach to follow-up work be reflected in the Commission's strategy, including how to liaise directly with councils in relation to follow-up work.

Action: Director of Performance Audit and Secretary and Business Manager

- That the Director of BVSI consider how the shared risk assessment process reflects the following:

- All service areas and issues affecting councils (and thus which can be potentially covered by the performance audit programme).
- Public satisfaction with services.

Action: Director of BVSI

- That the Director report to the full Commission in relation to issues raised in this discussion.

Action: Director of Performance Audit

6. Emerging messages: protecting consumers performance audit

John Baillie assumed the chair from Douglas Sinclair for consideration of this item. Douglas Sinclair took no part in the proceedings.

The Committee considered a report by the Director of Performance Audit on emerging messages from the audit of councils' consumer protection services. The Committee also considered a short presentation by the project team.

The Committee approved the emerging messages as the basis for a draft report, subject to consideration being given to points raised in discussion.

The Committee noted that the draft audit report would be submitted to the Commission in November and that publication is planned for end January 2013.

Action – Director of Performance Audit

7. The cost of public sector pensions in Scotland – impact report

The Committee considered a report by the Director of Performance Audit setting out the impact report for the performance audit on the cost of public sector pensions in Scotland.

During discussion, the Committee:

- Agreed that it be kept informed of developments in relation to the issues raised in the performance audit.

Action: Director of Performance Audit

- To note that remit of the ongoing enquiry by the Parliament's Finance Committee on fiscal sustainability and demographic change and ageing population included pensions.
- To note that John Baillie and Douglas Sinclair had a meeting to be scheduled in October with the new leadership group of COSLA, at which they would raise progress with the pensions pathfinder project.
- To note that the UK government would be publishing a public pensions bill in the Autumn, and that the Director keep the Committee informed in this regard.

Action: Director of Performance Audit

Thereafter the Committee noted the report.

8. Review of community health partnerships – impact report

The Committee considered a report by the Director of Performance Audit seeking considering of the impact report on the review of community health partnerships.

During discussion, the Committee noted the current relevance of the report and its impact report in the context of the developing CPP audit and the proposed integration of health and social care.

Thereafter the Committee noted the report.

9. Date of next meeting

The Committee noted that the next meeting is scheduled for 1 November 2012 at 10.30am.

10. Any other business

There was no other business.

ACCOUNTS COMMISSION

PERFORMANCE AUDIT COMMITTEE

MEETING 24 JANUARY 2013

MINUTES OF PREVIOUS MEETING

Minutes of meeting of the Performance Audit Committee of the Accounts Commission held in the offices of Audit Scotland, 18 George Street, Edinburgh on Thursday, 1 November 2012, at 10.30am.

PRESENT: Douglas Sinclair (Chair)
Mike Ash
John Baillie
Alan Campbell
Jim King
Christine May

OTHER COMMISSION MEMBERS PRESENT: Graham Sharp

IN ATTENDANCE: Paul Reilly, Secretary and Business Manager
Barbara Hurst, Director, Performance Audit
Ronnie Nicol, Assistant Director, Performance Audit Group (PAG)
Angela Cullen, Assistant Director, PAG [Items 4 and 5]
Dick Gill, Portfolio Manager, PAG [Item 5]
Michael Oliphant, Project Manager, PAG [Item 5]
Claire Sweeney, Portfolio Manager, PAG [Item 6]

<u>Item no.</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declarations of interest
3.	Minutes of meeting of 6 September 2012
4.	Update report on performance audit programme and Best Value and Scrutiny Improvement work
5.	Emerging messages: Major projects – managing capital investment in local government
6.	Impact report: Transport for health and social care
7.	Any other business

1. Apologies for absence

Apologies for absence were received from Colin Peebles.

2. Declarations of interest

No declarations of interest were made.

3. Minutes of meeting of 6 September 2012

The minutes of the meeting of 6 September were submitted and approved.

Arising therefrom, in relation to item 4 (Update report on performance audit programme and Best Value and Scrutiny Improvement work), the Committee noted advice from the Director of Performance Audit that she would report to the next meeting of the Committee on (i) the marketing of joint reports with the Auditor General and (ii) how we engage with COSLA in relation to the impact of reports.

4. Update report on performance audit programme and Best Value and Scrutiny Improvement work

The Committee considered a joint report by the Directors of Performance Audit and Best Value and Scrutiny Improvement providing an update on progress for performance audits and information on development work to support the performance audit rolling programme approach.

The Committee agreed:

- That a draft project brief for a joint audit on *Reshaping care for older people – use of the change fund* be brought to a future meeting of the Committee.

Action: Director of Performance Audit

- To note advice from the Director of Performance Audit that direct welfare payments would be part of the list of possible audits for 2014/15 or 2015/16.
- That the following be included for consideration as a future subject in the *How councils work* series:
 - Decision-making structures
 - Borrowing and use of the Prudential Code

Action: Director of BVSI

- To note advice from the Director of BVSI that he would consider how we can gauge the impact of the *How councils work* series.

Action: Director of BVSI

- To note advice from the Director of Performance Audit that she would report back to the Committee on issues in relation to the balance in numbers of reports of the Commission, the Auditor General, and joint reports.

Action: Director of Performance Audit

Thereafter the Committee agreed to note the report.

5. Emerging messages: Major capital investment in councils

The Committee considered a report by the Director of Performance Audit setting out emerging messages from the audit of major capital investment in councils. The audit team presented a short presentation to support the report.

The Committee:

- approved the emerging messages as the basis for a draft report, subject to consideration being given to points raised in discussion.
- noted that the draft audit report would be submitted to the Commission in February 2013 with publication planned for March 2013.
- agreed that the Director consider how to publish good practice guidance alongside the audit report.

Action – Director of Performance Audit

6. Impact report: Transport for health and social care

The Committee considered a report by the Director of Performance Audit setting out the impact after 12 months of the performance audit *Transport for health and social care*.

During discussion, the Committee:

- Agreed that it be kept informed of developments in relation to the issues raised in the performance audit, particularly in relation to the current attention being given to the issue by the Scottish Parliament's Public Petitions Committee and the current work of the Scottish Government.

Action: Director of Performance Audit

- Agreed that issues raised in the report of the audit be considered as part of scoping for the proposed joint audit on *Care for older people*.

Action: Director of Performance Audit

Thereafter the Committee noted the report.

7. Any other business

There was no other business to be dealt with.

8. Date of next meeting

The Committee noted that the next meeting is scheduled for early January 2013, the exact date of which would be notified in due course.