

**491st meeting of the Accounts Commission for Scotland**

**Thursday 11 August 2022, 9.30am**

**by video conference, in the offices of Audit Scotland, 102 West Port, Edinburgh  
and via public livestream**

**Agenda**

**1. Apologies for absence**

**2. Declaration of connections**

**3. Order of business**

The Chair seeks approval of business, including proposing taking items 12 to 21 in private (\* see note).

**Business requiring decisions in public**

**4. Minutes of meeting of 9 June 2022**

**5. Best Value Assurance Report: Shetland Islands Council**

Report by the Interim Controller of Audit.

**6. The Resource Spending Review and Medium-Term Financial Strategy –  
Accounts Commission briefing**

Report by the Executive Director of Performance Audit and Best Value and Interim Controller of Audit.

**7. Accounts Commission Communication and Engagement Strategy**

Report by the Communications Manager.

**Business for information in public**

**8. Secretary's update report**

Report by the Secretary.

**9. Chair's update report**

Report by the Chair.

**10. Interim Controller of Audit's update report**

Report by the Interim Controller of Audit.

**Any other public business**

**11. Any other public business**

The Chair will advise if there is any other public business to be considered by the Commission.

**Business requiring decisions in private**

**12. Best Value Assurance Report: Shetland Islands Council**

The Commission will consider the actions it wishes to take on item 5.

**13. Draft Audit Scotland report on the National Fraud Initiative in Scotland 2020/21**

Report by the Executive Director of Performance Audit and Best Value.

**14. Draft briefing: Tackling child poverty**

Report by the Executive Director of Performance Audit and Best Value.

**15. Draft briefing: Scotland's councils' approach to addressing climate change**

Report by the Executive Director of Performance Audit and Best Value.

**16. Accounts Commission symposium proposal**

Joint report by the Executive Director of Performance Audit and Best Value and the Secretary.

**17. Best Value update**

Report by the Secretary.

**18. Audit quality: specification of external quality assurance**

Report by the Director, Audit Quality and Appointments.

**19. New audit appointments – lessons learned**

Report by the Director, Audit Quality and Appointments.

**20. Audit Scotland update**

Report by Acting Director, Corporate Services Group.

**Any other private business**

**21. Any other private business**

The Chair will advise if there is any other business to be considered by the Commission in private.

\* It is proposed that items 12 to 21 be considered in private because:

- Item 12 requires the Commission to consider actions in relation to a report by the Interim Controller of Audit. The Commission is then obliged by statute to inform the appropriate council of its decisions, which the Commission does before making the decision public.
- Items 13, 14 and 15 propose draft publications which the Commission is to consider in private before publishing.
- Item 16 requires the Commission to consider confidential policy, business and commercial matters.
- Items 17 and 19 require the Commission to consider matters in relation to Best Value and the new audit appointments process, which may require consideration of confidential commercial and contractual matters.
- Item 18 requires the Commission to consider confidential policy matters.
- Item 20 requires the Commission to consider confidential policy matters and data which belongs to Audit Scotland and is not in the public domain.
- Item 21 may be required if there are any confidential matters that require to be discussed out with 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.