

**435th meeting of the Accounts Commission for Scotland
Thursday 13 April 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 10 to 14 in private (* see note).
4. **Minutes of meeting of 9 March 2017.**
5. **Audit Scotland Board update:** The Commission will consider a verbal report by the Chair and Secretary to the Commission.
6. **Update report by the Secretary to the Accounts Commission:** The Commission will consider a report by the Secretary to the Commission on significant recent activity in relation to local government.
7. **Update report by the Controller of Audit:** The Commission will consider a verbal report by the Controller of Audit providing an update on his recent activity.
8. **CIPFA consultations on the Prudential Code and the Treasury Management Code Of Practice:** The Commission will consider a report by the Director of Performance Audit and Best Value.
9. **Form and content of 2016/17 Independent Auditors' Reports:** The Commission will consider a report by the Assistant Auditor General.

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

10. **Audit Scotland update:** The Commission will consider a report by the Chief Operating Officer.
11. **Strategic Scrutiny Group Update:** The Commission will consider a report by the Director of Performance Audit and Best Value.
12. **Equality outcomes: reflecting back and looking forward:** The Commission will consider a report by the Chair of Audit Scotland Diversity and Equality Steering Group.
13. **The new approach to auditing Best Value - reporting:** The Commission will consider a joint report by the Secretary and the Controller of Audit.
14. **Commission business matters:** The Commission will discuss matters of interest.

* It is proposed that item 10 to 14 be considered in private because:

- Item 10 is a discussion on matters relating to the Commission's relationship with Audit Scotland, which may involve confidential issues which the Commission would wish to consider in private.
- Item 11 presents an update on discussions with strategic scrutiny partners which may include confidential policy matters that the Commission would wish to discuss in private before proceeding.
- Item 12 proposes draft reports, which the Commission is to consider and consult appropriately with stakeholders if necessary before publishing.
- Item 13 presents proposals around operational matters relating to the new approach to auditing Best Value, which the Commission may wish to discuss with the Controller of Audit before informing stakeholders.
- Item 14 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:

Agenda Item	Paper number
Agenda Item 4: Minutes of meeting of 9 March 2017	AC.2017.3.1
Agenda Item 6: Report by Secretary to the Commission	AC.2017.3.2
Agenda Item 8: Report by Director of Performance Audit and Best Value	AC.2017.3.3
Agenda Item 9: Report by Assistant Auditor General	AC.2017.3.4
Agenda Item 10: Report by Chief Operating Officer	AC.2017.3.5
Agenda Item 11: Report by Director of Performance Audit and Best Value	AC.2017.3.6
Agenda Item 12: Report by Chair of Audit Scotland Diversity and Equality Steering Group	AC.2017.3.7
Agenda Item 13: Report by Secretary and the Controller of Audit	AC.2017.3.8