

461st meeting of the Accounts Commission for Scotland
Thursday 10 October 2019, 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 12 to 15 in private (* see note).
4. **Minutes of meeting of 12 September 2019.**
5. **Minutes of meeting of Financial Audit and Assurance Committee of 26 September 2019.**
6. **Minutes of meeting of Performance Audit Committee of 26 September 2019.**
7. **Audit Scotland Board update:** The Commission will consider a report by the Secretary to the Commission.
8. **Update report by the Secretary to the Commission:** The Commission will consider a report by the Secretary to the Commission.
9. **Update report by the Controller of Audit:** The Commission will consider a verbal report by the Controller of Audit.
10. **National Scrutiny Plan:** The Commission will consider a report by the Director of Performance Audit and Best Value.
11. **Best Value Assurance Report: Scottish Borders Council:** The Commission will consider a report by the Controller of Audit.

The following items are proposed to be considered in private:

12. **Best Value Assurance Report: Scottish Borders Council:** The Commission will consider the actions it wishes to take.
13. **Audit appointments and new Code of Audit Practice - update:** The Commission will consider a report by the Secretary to the Commission.
14. **Housing benefit performance audit - annual review:** The Commission will consider a report by the Director of Audit Services.
15. **Commission business matters:** The Commission will discuss matters of interest.

* It is proposed that items 12 to 15 be considered in private because:

- Item 12 requires the Commission to consider actions in relation to a report by the Controller of Audit. The Commission is then obliged by statute to inform the council in question of its decisions, which the Commission does before making the decision public.
- Item 13 requires the Commission to consider confidential policy, business and commercial matters.
- Item 14 proposes a draft audit report which the Commission is to consider in private before publishing.
- Item 15 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 12 September 2019	AC.2019.9.1
Agenda Item 5: Minutes of FAAC meeting of 26 September 2019	AC.2019.9.2
Agenda Item 6: Minutes of PAC meeting of 26 September 2019	AC.2019.9.3
Agenda Item 7: Report by Secretary to the Commission	AC.2019.9.4
Agenda Item 8: Report by Secretary to the Commission	AC.2019.9.5
Agenda Item 10: Report by Director of Performance Audit and Best Value	AC.2019.9.6
Agenda Item 11: Report by Controller of Audit	AC.2019.9.7
Agenda Item 13: Report by Secretary to the Commission	AC.2019.9.8
Agenda Item 14: Report by Director of Audit Services	AC.2019.9.9