

MEETING: 10 OCTOBER 2019

MINUTES OF PREVIOUS MEETING

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Minutes of the 460<sup>th</sup> meeting of the Accounts Commission held in the offices of Audit Scotland at 102 West Port, Edinburgh, on Thursday 12 September 2019, at 10.00am.

PRESENT: Graham Sharp (Chair)  
Andrew Burns  
Andrew Cowie  
Sophie Flemig  
Sheila Gunn  
Elma Murray  
Christine Lester  
Tim McKay  
Stephen Moore  
Sharon O'Connor  
Pauline Weetman  
Geraldine Wooley

IN ATTENDANCE: Paul Reilly, Secretary to the Commission  
Carol Calder, Senior Manager, Performance Audit and Best Value (PABV) (Item 9)  
Graeme Greenhill, Senior Manager, PABV (Item 8)  
Derek Hoy, Senior Auditor, PABV (Item 8)  
David Love, Senior Auditor, PABV (Item 9)  
Mark McCabe, Audit Manager, PABV (Item 10)  
Rebecca Seidel, Audit Manager, PABV (Item 7)  
Claire Sweeney, Audit Director, PABV (Items 9 and 10)  
Mark Roberts, Audit Director, PABV (Item 7)  
Claire Tennyson, Audit Officer, PABV (Item 9)  
Sally Thompson, Audit Manager, PABV (Item 8)

Item No    Subject

1. Apologies for absence
2. Declarations of interest
3. Decisions on taking business in private
4. Minutes of meeting of 8 August 2019
5. Update report by the Secretary to the Commission
6. Update report by the Controller of Audit
7. Financial powers and EU withdrawal: six monthly update
8. Performance audit: draft report: City and growth deals (in private)
9. Local government overview – challenges and performance 2020: scope\_(in private)
10. Strategic scrutiny update (in private)
11. Commission business matters

1. Apologies for absence

It was noted that there were no apologies for absence.

2. Declarations of interest

The following declarations of interest were made:

- Andrew Burns, in item 8, as a former Leader of City of Edinburgh Council.
- Elma Murray, in item 8, as a former Chief Executive of North Ayrshire Council.
- Geraldine Wooley, in item 7, since a close relative is a member of the UK Parliament's Scottish Affairs Committee.

3. Decisions on taking business in private

It was agreed that items 8 to 11 be considered in private because:

- Item 8 proposes a draft performance audit report which the Commission is to consider in private before publishing.
- Item 9 requires the Commission to discuss the scope of an overview report which may require consideration of confidential policy matters in advance of audit work and subsequent publication.
- Item 10 requires the Commission to discuss confidential policy matters.
- Item 11 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.

No business was notified by members for item 11 and thus the Chair advised that the item would not require discussion.

4. Minutes of meeting of 8 August 2019

The minutes of the meeting of 8 August 2019 were approved as a correct record, subject to revising Geraldine Wooley's declaration of interest to apply to item 12.

Arising therefrom, the Commission noted advice from the Secretary in relation to item 8 that members' interest in acting as mentors for the members of the Inform 100 youth panel was still welcome. In response, Andrew Burns, Sophie Flemig, Sheila Gunn, Elma Murray, Geraldine Wooley all confirmed their interest.

*Action: Secretary and Director of PABV*

5. Update report by the Secretary to the Commission

The Commission considered a report by the Secretary 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 11, agreed to the suggestion from Andrew Cowie that the Commission consider its risk response in relation to drug and alcohol policy when it considers a paper in this regard at its meeting in November.

*Action: Director of PABV and Secretary*

- Further in this regard, noted advice from Graham Sharp that the Strategic Scrutiny Group would also be giving consideration to this policy area in terms of possible work collaboration.
- In relation to paragraph 43, noted advice from the Secretary, in response to a query from Stephen Moore, that the Commission can consider how inequalities features in its work programme when it considers the paper on risk response at its meeting in November.

Following discussion, the Commission agreed to note the report.

6. Update report by the Controller of Audit

The Commission noted a verbal update from the Secretary on the Controller of Audit's recent activity.

7. Financial powers and EU withdrawal: six monthly update

The Commission considered a report by the Director of PABV providing an update on key developments surrounding financial devolution and constitutional change.

During discussion the Commission agreed:

- In relation to a query from Sheila Gunn, that the Director provide graphics-based summaries of Scottish Fiscal Commission forecasts that are available.

*Action: Audit Director*

- In relation to a query from Graham Sharp, to note its continuing interest in the length and detail of any Scottish local government budget settlement.
- In relation to a query from Sheila Gunn on the accounting implications of delayed housing benefit payments, to note advice from the Audit Director that he would liaise in this regard with the team leading the Commission's housing benefit performance audit work.

*Action: Audit Director*

Following discussion the Commission noted the report.

8. Performance audit: draft report: City and growth deals [in private]

The Commission considered a report by the Director of PABV seeking approval of the draft performance audit report *City and growth deals*, and of proposed arrangements for publication and promotion of the report.

Following discussion, the Commission agreed:

- To approve the draft report, subject to the audit team considering in conjunction with the sponsors of the report, Andrew Burns and Pauline Weetman, points raised in discussion.
- To approve the publication and promotion arrangements for the report.

*Actions: Director of PABV and Secretary*

9. Local government overview – challenges and performance 2020: scope [in private]

The Commission considered a report by the Director of PABV proposing the scope to be covered by the *Local government overview - challenges and performance 2020* report.

Following discussion, the Commission agreed to:

- Approve the scope of work for the *Local government overview - challenges and performance 2020* report, subject to the report team reflecting in the scope, in conjunction with the sponsors Graham Sharp and Elma Murray, points raised in discussion.
- Approve for publication the scope flyer for the report.

*Action: Director of PABV*

10. Strategic scrutiny update (in private)

The Commission considered a report by the Director of PABV updating the Commission on the work of the Strategic Scrutiny Group.

Following discussion, the Commission agreed to:

- Note the report
- Note that the Director will report back to the Commission on the National Scrutiny Plan.

*Action: Director of PABV*

11. Commission business matters

The Chair, having advised that there was no business for this item, closed the meeting.