

MEETING: 11 MARCH 2021**MINUTES OF PREVIOUS MEETING**

Minutes of the 476th meeting of the
Accounts Commission held via online meeting
on Thursday 11 February 2021, at 10.15am.

PRESENT: Elma Murray (Interim Chair)

Andrew Burns
Andrew Cowie
Sheila Gunn
Christine Lester
Tim McKay
Stephen Moore
Sharon O'Connor
Pauline Weetman
Geraldine Wooley

IN ATTENDANCE: Paul Reilly, Secretary to the Commission

Gemma Diamond, Audit Director, Performance Audit and Best Value
(PABV) (Item 6)
Jillian Matthew, Senior Manager, PABV (Item 6)

Item Subject

1. Apologies for absence
2. Declarations of interest
3. Order of business
4. Minutes of meeting of 14 and 28 January 2021
5. Audit Scotland Board update
6. Community empowerment: briefing
7. Secretary's update report
8. Interim Chair's update report
9. Controller of Audit's update report
10. Scottish Government consultation on Code of Conduct for councillors – draft response (in private)
11. Scottish Government consultation on Code of Conduct for members of public boards – draft response (in private)
12. Best Value update (in private)
13. New audit appointments update (in private)
14. Any other business

1. Apologies for absence

It was noted that apologies for absence had been received from Sophie Flemig.

2. Declarations of interest

No declarations of interest were made.

3. Order of business

It was agreed that items 10 to 14 be considered in private because:

- Items 10 and 11 propose draft responses to consultation exercises which the Commission is to consider before publishing.
- Item 12 requires the Commission to consider confidential policy matters.
- Item 13 requires the Commission to consider confidential commercial and contractual matters.
- Item 14 may be required if there are any confidential matters that require to be discussed outwith the public domain.

The Interim Chair advised that there was no business to be considered in private for item 14.

4. Minutes of meeting of 14 and 28 January 2021

The minutes of the meeting of 14 and 28 January 2021 were approved as a correct record.

Arising therefrom, the Commission:

- In relation to item 5 (fourth bullet point), noted advice from the Secretary that the stakeholder consultation on the Commission's draft work programme had been launched on 9 February, and the Commission would consider the outcome of the consultation at its April meeting.
- In relation to item 5 (fifth bullet point), noted advice from the Secretary that the stakeholder consultation included a community roundtable event in early March, to which members would be able to attend.

5. Audit Scotland Board update

The Commission considered a report by the Secretary providing an update on the business of the Audit Scotland Board.

During discussion, the Commission:

- Noted advice from the Secretary, in response to a query from Tim McKay relating to item 8 of the minutes of Audit Scotland Board of 25 November, that the Commission would be considering its own annual governance review at its April meeting.
- Noted advice from the Interim Chair, in response to a query from Sheila Gunn relating to item 12 of the minutes, that the Director of PABV would be taking forward the development of Audit Scotland's Strategic Improvement Programme.
- Noted advice from the Secretary, in response to a query from Tim McKay

relating to item 13 of the minutes, that he would liaise with the Director of PABV to agree an update report to the Commission on EU withdrawal.

Following discussion, the Commission agreed to note the report.

6. Community empowerment: briefing

The Commission considered a briefing paper by Audit Director, PABV, on proposals for community empowerment audit work in the short, medium and longer-term.

During discussion, the Commission:

- Noted advice from the audit team, in response to a query from Tim McKay, that it would consider how to ensure appropriate prominence in this work to matters relating to asset transfers.
- Agreed further to this end that the audit team provide further information on the volume and progress of asset transfers.
- Agreed, in response to a point made by Geraldine Wooley, to note the importance of case studies and identifying good practice in this area of work.
- Agreed, in response to a point from Andrew Cowie, that the proposed work and case studies reflect different types of community (such as remote and rural communities, and not necessarily geographically-based) in identifying and reporting good practice and challenges in effective community-based responses to the Covid-19 pandemic.
- Agreed, in response to a point raised by Paul Reilly on behalf of Sophie Flemig, that the proposed work make appropriate distinction between (a) community empowerment in the specific context of the requirements of the Community Empowerment Act and (b) the wider policy and practice environment relating to community empowerment.
- Agreed that the Commission's work programme proposals – to be considered by the Commission in April – set out clearly how proposed individual pieces of work feature matters on community empowerment.

Actions: Director, PABV

- Noted advice from the Interim Chair that the Commission would be considering at its Strategy Seminar how to further develop the service user, citizen and community perspective in its audit reporting.
- Noted advice from the audit team, in response to a point by Andrew Burns, that the timing of future work in community empowerment – such as national performance audit work or through the annual integrated audit of councils and health and social care integration joint boards – would be agreed by the Commission in the context of other priorities in its annually refreshed work programme.

Following discussion, the Commission:

- Noted the briefing paper.
- Endorsed the general proposed approach subject to the points above.
- Noted that the audit team would take forward further development of the approach with the Commission's sponsors for this area of work, Sophie Flemig and Geraldine Wooley.

7. Secretary's update report

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, in relation to paragraph 44, the Commission noted advice from the Secretary, in response to a point by Stephen Moore, that:

- The Performance Audit Committee would be considering at its February meeting an updated position on the ongoing performance audit of social care sustainability, which will include how the audit reflects the outcome of the Scottish Government commissioned Independent Review of Adult Social Care in Scotland.
- Based on the Performance Audit Committee's considerations in this regard, the Commission will consider any further implications for its work programme.

Following discussion, the Commission noted the report.

8. Interim Chair's update report

The Commission considered and noted a report by the Interim Chair providing an update on recent and upcoming activity.

9. Controller of Audit's update report

The Commission noted advice from the Interim Chair that:

- She had agreed arrangements with the Secretary and Audit Scotland to ensure that Controller of Audit support for the Commission continues in the period up to the appointment of a new postholder.
- Accordingly, there were no Controller of Audit matters requiring the Commission's attention at this time.

10. Scottish Government consultation on Code of Conduct for councillors – draft response (in private)

The Commission considered a report by the Secretary proposing the Commission's response to a consultation by the Scottish Government on proposed changes to the Code of Conduct for councillors.

Following discussion, the Commission approved the proposed response, subject to minor revisions agreed during the discussion.

Action: Secretary

11. Scottish Government consultation on Code of Conduct for members of public boards – draft response (in private)

The Commission considered a report by the Secretary proposing the Commission's response to a consultation by the Scottish Government on proposed changes to the Model Code of Conduct for members of devolved public bodies.

Following discussion, the Commission:

- Approved the proposed response, subject to minor revisions agreed during the discussion.

Action: Secretary

- Noted the progress of discussion with the Scottish Government, Ethical Standards Commissioner and the Standards Commission on the Commission's own Code of Conduct.
- Noted that the Commission will consider this matter further at a forthcoming meeting.

Action: Secretary

12. Best Value update (in private)

The Commission considered a report by the Secretary providing an update on matters relating to Best Value.

The Commission:

- Noted the report, including the latest conclusions of the Best Value Working Group.
- Noted in particular the progress of the stakeholder engagement plan in this regard.

13. New audit appointment update (in private)

The Commission considered a report by the Interim Chair providing an update on the progress made with new audit appointments.

The Commission noted the report.

14. Any other business

The Commission noted advice from the Secretary that it would be considering at its next meeting its proposed equalities outcomes for 2021 onwards, based upon work by Audit Scotland's Diversity and Equalities Steering Group, in advance of which there would be an opportunity for members to contribute informally to the matter.

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

Close of meeting

The meeting closed at 12.15pm.