

446<sup>th</sup> meeting of the Accounts Commission for Scotland  
Thursday 10 May 2018, 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 16 to 19 in private.
4. **Minutes of meeting of 12 April 2018.**
5. **Minutes of meeting of Financial Audit and Assurance Committee of 26 April 2018.**
6. **Minutes of meeting of Performance Audit Committee of 26 April 2018.**
7. **Audit Scotland Board update:** The Commission will consider a verbal report by the Chair and Secretary to the Commission.
8. **Update report by the Secretary to the Accounts 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. **Draft Commission annual report:** The Commission will consider a report by the Secretary to the Commission.
11. **Draft Commission strategy update:** The Commission will consider a report by the Secretary to the Commission.
12. **Commission engagement strategy: report and update:** The Commission will consider a report by the Secretary to the Commission.
13. **Best Value Assurance Report schedule 2019:** The Commission will consider a report by the Director of Performance Audit and Best Value.
14. **Audit of Best Value: East Ayrshire Council:** The Commission will consider a report by the Controller of Audit.
15. **Audit of Best Value: Fife Council:** The Commission will consider a report by the Controller of Audit.

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

16. **Audit of Best Value: East Ayrshire Council:** The Commission will consider the actions that it wishes to take.
17. **Audit of Best Value: Fife Council:** The Commission will consider the actions that it wishes to take.
18. **Draft Audit Quality Annual Report:** The Commission will consider a report by Assistant Director, Appointments and Assurance.
19. **Commission business matters:** The Commission will discuss matters of interest.

\* It is proposed that items 16 to 19 be considered in private because:

- Items 16 and 17 require 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 decision, which the Commission does before making the decision public.
- Item 18 proposes a draft annual report, which the Commission is to consider before onward consideration by Audit Scotland Board.
- Item 19 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:

| <b>Agenda Item</b>  | <b>Paper number</b> |
|---|---------------------|
| <b>Agenda item 4:</b><br>Minutes of meeting of 12 April 2018  | AC.2018.5.1         |
| <b>Agenda item 5:</b><br>Minutes of meeting of Financial Audit and Assurance Committee of 26 April 2018 | AC.2018.5.2         |
| <b>Agenda item 6:</b><br>Minutes of meeting of Performance Audit Committee of 26 April 2018             | AC.2018.5.3         |
| <b>Agenda item 7:</b><br>Report by Secretary to the Commission  | AC.2018.5.4         |
| <b>Agenda item 8:</b><br>Report by Secretary to the Commission  | AC.2018.5.5         |
| <b>Agenda item 10:</b><br>Report by Secretary to the Commission   | AC.2018.5.6         |
| <b>Agenda item 11:</b><br>Report by Secretary to the Commission   | AC.2018.5.7         |
| <b>Agenda item 12:</b><br>Report by Secretary to the Commission   | AC.2018.5.8         |
| <b>Agenda item 13:</b><br>Report by Director of Performance Audit and Best Value                        | AC.2018.5.9         |
| <b>Agenda item 14:</b><br>Report by Controller of Audit   | AC.2018.5.10        |
| <b>Agenda item 15:</b><br>Report by Controller of Audit   | AC.2018.5.11        |
| <b>Agenda item 18:</b><br>Report by Assistant Director, Appointments and Assurance Team                 | AC.2018.5.12        |