

ACCOUNTS COMMISSION

MEETING 15 MAY 2014

MINUTES OF PREVIOUS MEETING

Minutes of the meeting of the Accounts Commission held in the offices of Audit Scotland at 18 George Street, Edinburgh, on Thursday, 10 April 2014, at 10.00am

PRESENT: Douglas Sinclair (Chair)
Michael Ash
Alan Campbell
Colin Duncan
Sandy Cumming
Christine May
Bill McQueen
Linda Pollock
Graham Sharp
Pauline Weetman

IN ATTENDANCE: Fraser McKinlay, Controller of Audit
Paul Reilly, Secretary and Business Manager
Angela Canning, Assistant Director, PABV [Item 11]
Antony Clark, Assistant Director, PABV [Items 9 and 9A]
Angela Cullen, Assistant Director, PABV [Item 10]
Cathy MacGregor, Project Manager, PABV [Item 11]
Michael Oliphant, Project Manager, PABV [Item 10]
Mark Roberts, Senior Manager, PABV [Item 9]
Fiona Selkirk, Project Manager, PABV [Item 9]
Claire Sweeney, Senior Manager, PABV [Item 11]

<u>Item No</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declarations of interest
3.	Decisions on taking business in private
4.	Minutes of meeting of 13 March 2014
5.	Update report by the Secretary and Business Manager
6.	Update report by the Controller of Audit
7.	Accounts Commission Code of Conduct
8.	Local Government Benchmarking Framework: Overview Report 2014
9.	Community Planning in Glasgow
9A.	Community Planning in Glasgow
10.	Performance audit – draft report: Scotland’s public finances – a follow-up report [<i>in private</i>]
11.	Performance audit – draft report: self-directed support [<i>in private</i>]
12.	Commission business matters [<i>in private</i>]

1. Apologies for absence

It was noted that apologies for absence had been received from Colin Peebles.

2. Declarations of interest

The following declarations of interest were made:

- Bill McQueen, in item 10, as a member of the board of the Scottish Fire and Rescue Service.
- Michael Ash, in item 11, as a member of the Board of NHS Lothian, Chair of East Lothian Community Health Partnership and member of East Lothian Community Planning Partnership.
- Linda Pollock declared that she would not be taking part in the consideration of item 11, being a member of the boards of Enable Scotland and the Care Inspectorate.

3. Decisions on taking business in private

It was agreed that items 9A to 12 should be taken in private as they contained draft reports and confidential issues.

4. Minutes of meeting of 13 March 2014

The minutes of the meeting of 13 March 2014 were submitted and approved, subject to:

- Including in the list of those present Paul Reilly, Secretary and Business Manager.
- In relation to item 9, noting advice from the Secretary and Business Manager that a discussion on the experience in Highland would take place at the June meeting of the Commission.
- In relation to item 10, noting advice from Bill McQueen that it was his intention that all audit firms would be invited over time to a meeting of the Financial Audit and Assurance Committee.

5. Update report by the Secretary and Business Manager

The Commission considered a report by the Secretary and Business Manager providing an update on significant recent activity in relation to local government and issues of relevance or interest across the wider public sector.

During discussion the Commission:

- In relation to paragraph 4 (An overview of local government in Scotland 2014), noted advice from the Secretary and Business Manager that the Deputy First Minister had welcomed the report in an answer she gave during First Minister's Questions in the Scottish Parliament on 3 April 2014.
- In relation to paragraph 23 (Public Petitions Committee: PE01488; Whistleblowing in local government), noted advice from the Secretary and Business Manager that a letter had been received from the Committee about their scrutiny of local authority whistleblowing policies, and he would:

- liaise with the Chair and Audit Scotland to respond appropriately.
- make the letter available for information in the members' portal.

Action: Secretary and Business Manager

- In relation to paragraph 40 (Ayrshire Roads Alliance), it was agreed that more information on the initiative be provided.

Action: Secretary and Business Manager

- In relation to paragraph 49 (Aberdeen City Council – Council Tax letter), noted advice from the Controller of Audit that he and Audit Scotland had received a number of letters from various parties about the matter, which he was currently investigating further.

Thereafter the Commission agreed to note the report.

6. Update report by the Controller of Audit

The Controller of Audit provided a verbal update on his recent activity, including meetings and discussions with stakeholders.

It was agreed:

- That members be provided with information on the Audit Commission's value for money profiles.

Action: Secretary and Business Manager

- To note the Controller of Audit's report.

7. Accounts Commission Code of Conduct

The Commission considered a report by the Secretary and Business Manager proposing a new Code of Conduct for the Accounts Commission.

Following discussion, the Commission agreed:

- To approve the proposed Code of Conduct for the Accounts Commission.
- To consider, on an individual member basis, the implications of the Code.
- To note that the Secretary and Business Manager will provide information on specific aspects of the Code, notably paragraph 3.3.

Action: Secretary and Business Manager

8. Local Government Benchmarking Framework: Overview Report 2014

The Commission considered a report by the Secretary and Business Manager advising of the publication of the Local Government Benchmarking Framework Overview Report 2014.

During discussion, the Commission:

- Agreed that the Director of Performance Audit and Best Value liaise with the Improvement Service in relation to the following points:
 - The desirability of more information on arm's length organisations.
 - The desirability of more housing related information.

- The desirability of indicating the number of libraries being provided by councils.
- The desirability of information on burial services.
- The desirability of more information on cost of council tax collection.
- Establish any involvement of Education Scotland in the project, specifically in relation to school indicators.

Action: Director of Performance Audit and Best Value

- Noted the publication of the Local Government Benchmarking Framework: Overview Report 2014.
- Noted that Audit Scotland will be considering further the implications of the report on the Commission's work.
- Agreed that representatives of the project, including the Improvement Service, COSLA and CIPFA Directors of Finance, be invited to a meeting of the Commission to discuss the project further.

*Action: Director of Performance Audit and Best Value
& Secretary & Business Manager*

9. Community Planning in Glasgow

The Commission considered a report by the Secretary and Business Manager introducing the report of the audit of Glasgow Community Planning Partnership by the Controller of Audit and the Auditor General for Scotland, and seeking direction on how to proceed.

During discussion the Commission:

- In relation to paragraph 10 of the covering report, noted advice from the Secretary and Business Manager that the report, being made under Section 23 of the Public Finance and Accountability (Scotland) Act 2000, would not need to be laid before the Scottish Parliament.
- Agreed that future such reports on the audit of community planning partnerships provide information on the amount of support being given to the partnership.

Action: Controller of Audit

- Agreed to note the report and to consider in private how to proceed.

9A. Community Planning in Glasgow [in private]

The Commission agreed that this item be held in private to allow it to consider how to proceed in relation to a report by the Controller of Audit.

Following discussion, the Commission agreed to make findings as contained in the report to be published in early course.

Action: Secretary and Business Manager

10. Performance audit – draft report: Scotland's public finances – a follow-up report [in private]

The Commission agreed that this item be held in private to allow it to consider a draft performance audit report.

The Commission considered a report from the Director of Performance Audit and Best Value proposing a performance audit report, jointly with the Auditor General for Scotland, entitled *Scotland's public finances – a follow-up report* and proposing arrangements for its publication and promotion.

During discussion, the Commission noted advice from the Director, replying to a question from a Commission member, that four councils did not participate in the fieldwork for the audit.

Following discussion, the Commission agreed:

- To approve the draft performance audit report, made jointly with the Auditor General for Scotland, entitled *Scotland's public finances – a follow-up report*, subject to the audit team considering a number of points raised in discussion and consulting further with the sponsors of the performance audit, Bill McQueen and Pauline Weetman.
- That the proposed checklist for practitioners be shared with Commission members for comment.
- That the proposed engagement strategy be shared with Commission members for comment.

Actions: Director of Performance Audit and Best Value

11. Performance audit – draft report: self-directed support [in private]

The Commission agreed that this item be held in private to allow it to consider a draft performance audit report.

The Commission considered a report from the Director of Performance Audit and Best Value proposing a performance audit report, jointly with the Auditor General for Scotland, entitled *Self-directed support* and proposing arrangements for its publication and promotion.

Following discussion, the Commission agreed:

- To approve the draft performance audit report, made jointly with the Auditor General for Scotland, on *Self-directed support*, subject to the audit team considering a number of points raised in discussion and consulting further with the sponsors of the performance audit, Michael Ash and Colin Duncan.
- The proposed promotion strategy.
- To delegate to the project sponsors and the Commission Chair to approve a checklist for council officers and an issues paper for elected members.

Actions: Director of Performance Audit and Best Value

12. Commission business matters [in private]

The Commission agreed that this matter be held in private to allow it to discuss issues of a confidential nature relating to the operations of the Commission.

The Chair briefed the Commission on matters of interest.