

**MEETING: 8 DECEMBER 2022**

**REPORT BY: POLICY MANAGER, ACCOUNTS COMMISSION**

**MINUTES OF PREVIOUS MEETING**

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### **Introduction**

1. This paper presents for the Commission's approval the draft minutes of the previous meeting of the Commission along with a summary of matters arising from those minutes.

### **Minutes**

2. The minute of the previous meeting is in **Appendix 1**. A summary of matters arising from the November Commission meeting is attached in **Appendix 2**.
3. Members should note that the action tracker – available on the member SharePoint site and also provided to members on a monthly basis – provides updates on progress from previous meetings.

### **Conclusion**

4. The Commission is asked to:
  - a) Approve the attached draft minute of its previous meeting.
  - b) Note the summary of the matters arising, as well as any other updates provided at today's meeting.

**Martin McLauchlan**  
**Policy Manager**  
**1 December 2022**

## APPENDIX 1

Minutes of the 493rd meeting of the Accounts Commission held via 'hybrid' (in-person and online) meeting, in the offices of Audit Scotland at 102 West Port, Edinburgh and online on Thursday 10 November 2022 at 9.30am.

PRESENT: William Moyes (Chair)  
Andrew Burns  
\* Andrew Cowie  
\* Sophie Flemig  
Sheila Gunn  
Christine Lester  
Tim McKay  
Geraldine Wooley  
Jennifer Henderson  
Malcolm Bell  
Ruth McLeod  
\* Online attendance

APOLOGIES: Nichola Brown

IN ATTENDANCE: Martin McLauchlan, Policy Manager (Accounts Commission)  
Elaine Boyd, Director of Audit Quality and Appointments (AQA) (item 11)  
Adam Bullough, Audit Manager, Performance Audit and Best Value (PABV) (item 12)  
Carol Calder, Audit Director, PABV (items 6 and 12)  
Antony Clark, Executive Director of PABV and Interim Controller of Audit (items 6, 9, 12 and 13)  
Nathalie Cornish, Audit Officer, PABV (item 13)  
Blyth Deans, Audit Manager, PABV (item 12)  
Gemma Diamond, Audit Director, PABV (item 6)  
Ffion Heledd, Audit Manager, PABV (item 6)  
Jillian Matthew, Senior Manager, PABV (items 6 and 13)  
Carolyn McLeod, Audit Director, PABV (item 13)  
Tricia Meldrum, Senior Manager, PABV (item 6)  
Owen Smith, Senior Manager, AQA (item 11)

<u>Item</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declaration of connections
3.	Order of business
4.	Minutes of meeting of 8 September 2022
5.	Audit Scotland Board Update
6.	Service user engagement including youth panel
7.	Secretary's update report
8.	Chair's update report
9.	Interim Controller of Audit's update report
10.	Any other public business
11.	Procuring external quality assurance 2022-28 (in private)
12.	Integration Joint Boards Financial Analysis 2021/22: scope (in private)
13.	Gender pay gap reporting across the public sector (in private)
14.	Any other private business (in private)

1. Apologies for absence

It was noted that apologies for absence had been received from Nichola Brown and Paul Reilly (Secretary).

2. Declaration of connections

There were no connections declared.

3. Order of business

It was agreed that the following items be considered in private:

- Item 11 required the Commission to consider matters in relation to quality review processes and the appointment of external consultants, which may have required consideration of confidential contractual matters
- Item 12 required the Commission to discuss the scope of publications which may have required consideration of confidential policy matters in advance of audit work and subsequent publication.
- Item 13 required the Commission to discuss the scope of publications which may have required consideration of confidential policy matters in advance of audit work and subsequent publication.

The Chair advised that there was one item of business for item 14, proposing an alteration to the timescales of an output.

4. Minutes of meeting of 8 September 2022

The Commission considered a report by the Secretary presenting the minutes of the meeting of 8 September 2022, including a summary of business arising from those minutes.

The Commission:

- Approved the minutes as a correct record.
- Noted the summary of the matters arising.

5. Audit Scotland board update

The Commission considered a report by the Secretary (introduced by the Chair) providing an update on the activities of the Audit Scotland board.

The Commission noted the report.

6. Service User engagement including the youth panel

The Commission considered a report and presentation from the Executive Director of PABV.

Following discussion, the Commission:

- Noted the development of a service user engagement strategy and the intention to commission an external partner to establish a youth advisory group.
- Requested ongoing engagement from Audit Scotland with the Commission over the strategy (including agreed outcomes) and wider developments in this area.

*Action: Executive Director of PABV*

## 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.

The Commission noted advice from the Policy Manager that, in line with the approach agreed with Commission members, members had been given the opportunity to provide queries on the Secretary's report in advance of the meeting. No queries were received but anything arising from the meeting will be circulated in due course to members.

Following discussion, the Commission:

- Agreed not to respond to the consultation highlighted in paragraphs 12 and 72.
- Noted the report.

## 8. Chair's update report

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

## 9. Interim Controller of Audit's update report

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

## 10. Any other public business

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

The livestream of the meeting was stopped at this point.

## 11. Procuring external quality assurance 2022-28 (in private)

The Commission considered a report from the Audit Director (AQA) on quality assurance arrangements and the procurement of external consultants for the period 2022-28, seeking approval for proposals from the Commission and for these to subsequently be taken to the Audit Scotland board to allow procurement to be concluded.

Following discussion, the Commission agreed:

- To the proposals being approved.
- To the proposals being taken to the Audit Scotland Board (as indicated).

*Action: Director AQA*

## 12. Integration Joint Boards Financial Analysis 2021/22: scope (in private)

The Commission considered a report by the Executive Director of PABV seeking the approval of the proposed scope for the Integration Joint Boards Financial Analysis 2021/22.

During discussion, the Commission:

- Noted advice from the audit team about the risks to the proposed timeline and how these are being mitigated.

Following discussion, the Commission:

- Approved the scope of work for IJB financial analysis, subject to the audit team considering the points raised in discussion.

*Action: Executive Director of PABV.*

### 13. Gender pay gap reporting across the public sector (in private)

The Commission considered a report by the Executive Director of PABV seeking the approval of the proposed scope for the Gender pay gap reporting across the public sector publication.

During discussion, the Commission:

- Several points related to the availability and status of data.

Following discussion, the Commission:

- Approved the scope and approach to the work.
- Agreed the proposal for a web-based output, subject to the drafting team considering the points raised in discussion.
- Agreed for a nominated member(s) of the Commission to be identified as project sponsor(s) and delegated sign off of the final output to sponsor(s).

*Action: Secretary and Chair*

### 13. Any other private business

The Chair, having advised that there was one item of business, invited the Policy Manager to outline proposals to extend the timescales and publication date of a scheduled performance audit.

Following discussion, the Commission agreed to the proposal presented.

The chair then closed the meeting.

#### Close of meeting

The meeting closed at 12.30pm.