

# Minutes of previous meeting

Interim Secretary, Accounts Commission

## Purpose

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.

## Recommendations

2. The Commission is asked to:
  - Approve the attached draft minute of its previous meeting.

## Minutes

3. The minute of the previous meeting is in Appendix 1.
4. 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.

# Minutes

Thursday 10 August 2023, 9.30am

Audit Scotland offices, 102 West Port, Edinburgh, and  
online via Microsoft Teams

501<sup>st</sup> meeting of the Accounts Commission

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## Present:

Ronnie Hinds (Interim Chair)

Malcolm Bell

Nichola Brown

Andrew Burns

Andrew Cowie

Sheila Gunn

Jennifer Henderson

Christine Lester

Tim McKay

Geraldine Wooley

## In attendance:

Helena Gray, Controller of Audit

Kathrine Sibbald, Interim Secretary to the Commission

Antony Clark, Executive Director of Performance Audit and Best Value (PABV)

Michael Oliphant, Audit Director, Audit Services (item 5)

Fiona Owens, Audit Manager (item 5)

John Cornett, Executive Director of Audit Services (item 6 and 11)

John Boyd, Audit Director (item 6 and 11)

## 1. Apologies for absence

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

## 2. Declaration of connections

The following declarations of connection were noted:

Geraldine Wooley, in relation to item 7, as a member of the local Taxation Chamber.

Malcolm Bell, in relation to items 6 and 11, due to previous membership of the Scottish Joint Council (SJC) between 2015 and 2022. His past membership was not a sufficiently material connection to the subject matter of the Controller of Audit's report to recuse himself.

### 3. Order of business

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

- Items 9, 10 and 11 as they required the Commission to consider confidential policy matters.

### 4. Minutes of meeting of 15 June 2023

The Commission considered a report by the Secretary presenting the minutes of the meeting of 15 June 2023, including a summary of business arising from those minutes.

With no further comments made, the minutes of the meeting was approved as a correct record.

### 5. Housing Benefit Performance Audit programme

The Commission considered a report by the Audit Director of Audit Services providing an update on the Housing Benefit Performance Audit programme.

During discussion,

- Tim McKay enquired, in relation to option 2, if there was merit in trying to assess the accuracy of benefit payments and obtain data as part of the proposed option 3. Michael Oliphant advised that we would consider incorporating data on this if available from councils as part of the work. Tim responded that he would appreciate if those proposals were incorporated.

*Action: Audit Director, Audit Services Group*

- In relation to option 1, Malcolm Bell noted his disappointment about the quality of information available and asked what changes could be made to avoid this in the future. In relation to paragraph 6 and the Commission's commitment to joint work with Social Security Scotland, Malcolm asked how this would be reported. In response Michael Oliphant advised that the team are looking at the options of how best to report the work.
- Geraldine Wooley expressed her concern at the idea that we don't carry out an audit because there's no data. Geraldine asked that if we proceed with option 3 on over-payments, that the audit work includes consideration of under payment at the same time. Michael Oliphant agreed to consider what data is available on underpayments as part of this work.

*Action: Audit Director, Audit Services Group*

- Ronnie Hinds asked, that if we are going to look at underpayments, could this include failure to apply. Michael Oliphant advised that the team would consider how this might be included in the work.

*Action: Audit Director, Audit Services Group*

- Andrew Cowie referred to previous sponsor experience across the last two benefit audits and noted the value of creative discussions at the scoping stage to build opportunities to push boundaries in terms of encouraging councils to collect better data including seeking and recording customer feedback.

- Christine Lester commented on the fact that housing costs are often included in any Universal Credit payments so would like any impact of this to be reflected in the report. Michael Oliphant agreed to include some background information on the benefits landscape as part of this work and of links to universal credit.

*Action: Audit Director, Audit Services Group*

- Ronnie Hinds asked, in relation to the survey about customer experience data, if any of the councils advised if they had access from other data sources. Ronnie suggested the gaps in data described should be included in future discussions with the Improvement Service.

*Action: Interim Secretary and Audit Director, Audit Services Group*

Following discussion, the Commission:

- Accepted the recommendation of Option 3.
- Agreed to appoint Andrew Cowie as audit sponsor with a possible second sponsor being appointed in October 23 on completion of member recruitment.

*Action: Interim Secretary*

## **6. Statutory report: Equal Pay in Glasgow City Council**

The Commission considered a statutory report by the Controller of Audit on Equal Pay in Glasgow City Council.

Following questions to the Controller of Audit, the Commission agreed to consider in private how to proceed.

## **7. Secretary's update report**

The Commission considered a report by the Interim Secretary providing an update on significant recent activity relating to local government.

During discussion:

- In relation to the How Councils Work webinar, Malcolm Bell volunteered to support the event on 7 Sept with Tim McKay. The Executive Assistant to the Commission has sent the details on to Malcolm.
- Christine Lester raised the issue of communications and asked if the SOLACE report on housing in Scotland could be signposted to all members. Christine is also interested in what the media said on this report.

*Action: Communications Manager*

- In respect of paragraph 62, Christine Lester asked who audits Circularity Scotland?

*Action: Controller of Audit*

- Geraldine Wooley in respect of paragraph 79, asked if we will be submitting a response to the consultation seeking views on the changes to the council tax system with regards to fundamental issues in Edinburgh on the visitor levy and its implementation. Ronnie

Hinds asked if audit evidence could be looked at to ensure the Commission remains within its remit. Geraldine is happy to be involved in future conversations if helpful.

*Action: Interim Secretary*

- Andy Cowie in respect of paragraph 63 noted the issues around rurality, island status, lack of perceived equity and the contentious issues around spending public money on constitutional change. Andy asked if auditors have a remit on commenting on this and if it's an area that should be monitored. Ronnie Hinds offered to pick up with the Auditor General to ensure both parties are aligned.

*Action: Chair*

- Tim McKay raised the question around whether a response had been submitted to the consultation on councillor remuneration as per previous minutes. Kathrine Sibbald offered to investigate and get back to Tim, circulating a copy to members.

*Action: Interim Secretary*

Following discussion, the Commission:

- Noted the report.
- Agreed to respond to the 3 consultations outlined within the report.

## **8. Any other public business**

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

## **9. Chair's update report**

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

During discussion:

- Christine Lester asked the Chair for an update on the recruitment for new members. The Chair advised that interviews were concluded on Monday and the panel were impressed with the quality of candidates from a good range of backgrounds. The panels proposals are now with the Minister for a decision.
- Ronnie Hinds also advised that Audit Scotland colleagues and the Commission Support Team are looking into the induction process for new members.
- Geraldine Wooley enquired about the recruitment process for a new permanent Chair. Ronnie advised that the timetable for the recruitment had just been signed off and the Public Appointment Team would be starting the campaign with a wider form of search being used and wider testing of candidates.

Following discussion, the Commission:

- Noted the report.

## 10. Controller of Audit's update report

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

During discussion:

- The Controller of Audit advised that meetings documented in paragraphs 7 and 8 of the report had to be cancelled due to unforeseen circumstances and were in the process of being re-arranged.
- Malcolm Bell asked in relation to paragraph 14 if there was anything else the Commission should be aware of with regard to the activity in England now. The Controller of Audit advised that an update will be brought to the August FAAC meeting about issues currently in England, including the risk of section 114 orders and the establishment of OFLOG.
- Nichola Brown asked in relation to paragraph 11 about the Strategic Improvement Project board's remit. The Controller advised that audit modernisation is the biggest improvement process under way at the moment.
- Ronnie Hinds in relation to paragraph 14 asked members if Amyas Morse should be added to the list of possible speakers to be invited to members private forums in the future.

Action: Interim Secretary

Following discussion, the Commission:

- Noted the report.

## 11. Statutory report: Equal Pay in Glasgow City Council (in private)

The Commission discussed how to proceed in relation to the Controller of Audit's Statutory report on Equal Pay in Glasgow City Council.

Following discussion, the Commission agreed to make findings to be published on 24 August 2023.

## 12. Any other private business

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

### Close of meeting

The meeting closed at 12:00 pm.