

**MEETING: 14 JANUARY 2021**

**REPORT BY: CONTROLLER OF AUDIT**

**CONTROLLER OF AUDIT REPORT**

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**Purpose**

1. This report provides an update on the engagements of Controller of Audit.

**Engagement**

2. Please note below my engagements in December:
  - **9 December** – Joanne Brown, Grant Thornton. General catch-up
  - **11 December** – The Hunter Foundation and Third Sector Funders. Participate on call to discuss charity reserves
  - **16 December** – Paul Johnston, Director General. General catch-up
  - **22 December** – Grace Vickers, Midlothian Council & Fiona Lees, East Ayrshire Council. Discussion on their work as Solace lead for Children’s Services.

**Forthcoming activities**

3. My upcoming engagements in January include:
  - **12 January** – UK & Ireland Performance Audit Forum
  - **13 January** – Local Government & Communities Committee
  - **22 January** – Midlothian Council & EY
  - **January** – issue letters to Council Chief Executives and IJB Chief Officers regarding the annual audit process.

**Conclusion**

4. Commission members are invited to note this report.

**Fraser McKinlay**  
**Controller of Audit**  
**15 December 2020**