

Minutes of Meeting of Audit
Scotland held in the offices of
Audit Scotland, 110 George
Street, Edinburgh on Tuesday 12
August 2008 at 9.30am.

PRESENT: J Baillie (Chair)
I Low
P Taylor
R W Black
C Gardner

IN ATTENDANCE: D McGiffen, Director of Corporate Services
C Coull, Secretary

<u>Item No</u>	<u>Subject</u>
1.	Minutes
2.	Audit Committee
3.	Accountable Officer's Report
4.	Complaint Against Audit Scotland–Third Stage Review
5.	Financial and Performance Update–Quarter 1 Report 2008/9
6.	Other Business

1. Minutes

The minutes of meeting of 23 May 2008 were submitted and approved. It was noted that interviews for the appointment of a new non-executive member to the Board were being held over the next few days.

2. Audit Committee

The minutes of meeting of the Audit Committee of 23 May 2008 were submitted and approved.

3. Accountable Officer's Report

The Accountable Officer introduced his report updating the Board on progress in Audit Scotland since its last meeting. He highlighted the following areas:-

- Business performance
- Supporting effective democratic scrutiny
- Maximising the value of audit
- Scottish Commission for Public Audit
- Stakeholder relations
- Public Sector Reform Bill
- Audit Scotland Corporate Plan
- International work
- Speaking engagements
- Website accreditation

It was noted in particular that the Scottish Commission for Public Audit had considered Audit Scotland's governance arrangements following the letter from the Chair and that governance issues would be considered further at their meeting in September. It was suggested that the Chair send a letter to SCPA advising that Audit Scotland intended to submit a more formal response in relation to governance arrangements and that this matter be considered at a meeting to be held on Monday 25 August at 9.30am.

It was also noted that Audit Scotland's web site had been awarded "Accessible plus" accreditation by the Shaw Trust and congratulations were expressed to those members of staff who were involved in this achievement.

(Action – letter to SCPA – Chair/Bob Black; report to meeting on 25 August – Bob Black)

4. Complaint Against Audit Scotland–Third Stage Review

There was submitted a report by Phil Taylor outlining the situation relating to two complaints made against Audit Scotland by one individual and setting out what had happened to the complaints at first stage, second stage and third stage reviews. The complaints had not been upheld.

However, in reviewing the handling of the complaint overall a number of issues had emerged in relation to the complaints procedure, and action was now being taken to improve the handling of complaints.

The position was noted.

5. Financial and Performance Update–Quarter 1 Report 2008/9

There was submitted a report by the Director of Corporate Services presenting summary performance monitoring information for the first quarter of the financial year 2008/9.

The position was noted and it was agreed that future reports should include a note regarding variances, indicating whether they were merely an issue of timing or an issue that was likely to continue.

(Action – amendment to future reports – Diane McGiffen)

6. Other Business

Phil Taylor reported that he had reviewed the expenses of the Auditor General for the financial year 2007/08 and had found everything to be in order.

The position was noted.