

SCOTTISH COMMISSION FOR PUBLIC AUDIT

**Report on the Review of the Audit Scotland Board and the Scottish
Commission for Public Audit**

26 June 2019



The Scottish Parliament
Pàrlamaid na h-Alba

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Introduction

1. Over the past two years, and as part of its annual budget process, Audit Scotland has sought additional resources to continue to provide the expected level of services to the Auditor General for Scotland (AGS) and the Accounts Commission for Scotland (ACS) in their audit and oversight of Scotland's public finances. Further devolution of powers to the Scottish Parliament and the additional oversight work that may arise from the UK exiting the EU (Brexit) were identified as the key drivers of the increased demand on resources.
2. In addition to these known and anticipated workload challenges, three members of Audit Scotland will demit office in 2020 (the AGS and two of the independent members appointed by the Scottish Commission for Public Audit (SCPA), one of whom is the Chair) having served the maximum periods of their respective appointments. Taken together, these represent significant challenges for Audit Scotland. The SCPA therefore agreed, at its meeting on 20 June 2018, to undertake an informal review to seek assurance that the composition, resources and the time commitment of the members of Audit Scotland is sufficient to meet these future challenges and to ensure that the SCPA's oversight role remains effective.
3. The SCPA agreed to appoint Andy Munro (Head of Internal Audit and Risk Management for the Scottish Parliament) and Janice Crerar (Scottish Parliamentary Corporate Body (SPCB) Officeholder Services) to undertake this review in accordance with Schedule 3 of the Public Finance and Accountability (Scotland) Act 2000 (the PFA Act) as amended by the Public Services Reform Act 2010 which requires the SPCB to provide the SCPA with the staff and services it requires for its purposes.
4. This report summarises the findings, observations and recommendations of the review following consideration of Audit Scotland's existing governance arrangements and discussions with Members of the SCPA, Members of the Board and Audit Scotland's Chief Operating Officer. This report was considered and agreed by the SCPA at its meeting on 19 June 2019.

Background

5. The SCPA is established under Section 12 of the PFA Act and the Scottish Parliament's Standing Orders, the SCPA is made up of five MSPs with responsibility to:
 - examine Audit Scotland's proposals for the use of resources and expenditure and report on them to the Parliament;
 - appoint a qualified person to audit the accounts of Audit Scotland;
 - lay before the Parliament and publish a copy of Audit Scotland's accounts and the auditor's report on them;
 - appoint three of the five members of Audit Scotland on such terms and conditions as the SCPA determines;
 - appoint one of these three members to preside at meetings of Audit Scotland; and
 - initiate an examination of how Audit Scotland uses its resources.

6. The SCPA also has a responsibility to designate the Auditor General or a member of the staff of Audit Scotland as the accountable officer for Audit Scotland. At its meeting on 18 December 2018, and following consideration of a range of aspects, the SCPA agreed that the next AGS should be Accountable officer. This aspect of SCPA work has not been considered as part of this review.
7. Audit Scotland is a body corporate created by the PFA Act. Under Section 10(3) of the PFA Act it provides assistance and support to the AGS and the ACS to enable them to undertake their respective functions. In particular it is to provide them, or to ensure that they are provided with property, staff and services which they require in order to exercise those functions. Under Schedule 2 of the Act staff, property, rights and liabilities were transferred from the Accounts Commission to Audit Scotland. The members of Audit Scotland are the AGS, the Chair of the ACS and three members appointed independently by the SCPA one of whom is appointed by the SCPA to preside at meetings (and is referred to as the Chair of Audit Scotland). While the entire organisation, including staff, is referred to informally as 'Audit Scotland', from a legislative perspective, Audit Scotland is the body corporate consisting of the above mentioned five members (hereafter referred to as 'the Board' for the purposes of this report).

Objectives and Terms of Reference of the Review

8. The overall objective of this review, as agreed by the SCPA, is to establish whether the composition of the Board and the resources and time commitment available to its members are sufficient to meet future challenges. In addition, the review considers how the SCPA might enhance its arrangements to contribute to the work of Audit Scotland and enable Audit Scotland to continue to exercise its responsibilities during a period of significant change.
9. This report considers the governance frameworks and arrangements established by the Board to enable it to exercise its responsibilities. The agreed Terms of Reference state that the review will report on:
 - The composition of the Board, its resources and the time commitment of the members, its current workload capacity and its preparedness for further devolution and Brexit;
 - The role of the SCPA in appointing and interacting with the members of the Board; and
 - The role of the SCPA in holding the Board to account.
10. The following approach was used to gather evidence and to inform the report's findings and recommendations:
 - Review of the Board's key documents including: Standing Orders, board and committee papers and minutes; policies and procedures;
 - One-to-one discussions with each member of the Board and the Secretary to the Board (who is also the Chief Operating Officer of Audit Scotland);
 - One-to-one discussions with each member of the SCPA;
 - Review of relevant Audit Scotland related legislation, public sector guidance for Boards, Scottish Parliament Standing Orders and guidance relating to the Board, Audit Scotland and the Scottish Commission for Public Audit; and
 - Comparisons with arrangements in place at other UK public audit bodies.

Audit Scotland's Governance Framework

11. The Board's principal responsibility is to provide the assistance and support that the AGS and the ACS require in the exercise of their respective functions. Schedule 2 of the PFA Act explains that this may include anything necessary or expedient for the purpose of or in connection with discharging its functions such as: holding property, entering into contracts and charging for goods and services. The Board primarily delivers this by:
 - setting Audit Scotland's strategic direction (by approving corporate plans and annual estimates of expenditure and income);
 - determining and approving strategic policies relating to governance (including, standing orders, financial regulations and schemes of delegation);
 - approving annual reports and accounts and internal audit arrangements; and
 - establishing arrangements to enable robust challenge and scrutiny of Audit Scotland's performance while holding to account those that to whom it delegates authority.
12. A high-level review of the Board's governance framework was performed to seek assurance that sufficient and appropriate arrangements are in place and are operating effectively to enable the Board to fulfil its responsibilities. Evidence to support this assessment was obtained by:
 - observing a public meeting of the Board;
 - discussing high level and detailed arrangements with all Board members and the Board Secretary (who is also the Chief Operating Officer of Audit Scotland);
 - reviewing Board and Committee agendas, papers and minutes; and
 - assessing key policies and procedures developed by the Board including: Audit Scotland Board Standing Orders (December 2018); Scheme of Delegation (December 2018); Members Code of Conduct (August 2018) and the Annual Assurance and Statement of Control Process for (2018/19) against generally accepted good governance practices in the public sector in Scotland.
13. Based on the assessment performed, taking account of the guidance set out by the Scottish Government's 'On Board – A Guide for Board Members of Public Bodies in Scotland'¹, a robust governance framework is in place which contributes to effective oversight, challenge and scrutiny. In addition, there is evidence to confirm that the members of the Board work well together contributing to the Board's overall effectiveness.
14. In relation to the governance arrangements in place, there are two areas which merit further consideration.
15. The review of the Board's Standing Orders identified that Board meetings may proceed with a quorum of three Board members, two of whom must be the AGS and the Chair of the Accounts Commission for Scotland. If either the AGS or the Chair of the ACS are unable to attend, the Standing Orders provide for meetings to take place subject to: the AGS/Chair of the ACS giving prior consent; the business transacted being only that

¹ <https://www.gov.scot/publications/board-guide-members-statutory-boards/>

covered on the circulated agenda and a draft minute being circulated within five working days.

16. The approach to quorum may be considered inconsistent with the broad intentions of the PFA Act, which makes a specific requirement for independent members appointed by the SCPA to form a majority on the Board. The Scottish Government's Policy Memorandum to the PSR Act 2010 further states that "*there should be a majority of non-executives on the body's board and that those non-executives should be clearly independent of the executive.*"
17. The PFA Act (S.10) also provides that directions may be given to Audit Scotland by the AGS and the ACS - no such formal directions have been made to the current Board.
18. Under the PFA Act these directions must be given in writing and can be varied or revoked by subsequent directions. It was unclear from the Standing Orders, however, what the procedure or rules might be should either the AGS or ACS wish to provide such a direction in future.

Recommendation 1

The SCPA recommends that the Board reviews and reports back on:

- (a) whether its quorum requirements should require a majority of independent members to attend in order for decisions to be taken at Board meetings;**
- (b) the procedure for a direction to be given to the Board by the AGS or the ACS and the extent to which the Board's Standing Orders should provide for this.**

19. Standing Orders enable the Board to establish standing or ad hoc committees with membership to be determined by the Board. Three standing committees have been established (the Audit Committee, Remuneration and Human Resources Committee and Appeals Committee). Each has a written remit set by the Board, is chaired by an independent Board member and is accountable to and reports to the Board. The purpose of each committee is to consider specific detailed matters within its remit on the Board's behalf and to then report its findings and conclusions for the Board's consideration and decision.
20. Specific to the Board's Audit Committee, and consistent with Standing Orders and generally accepted best practice around governance, risk management, and internal control practices, the Chair of the Board and the Accountable Officer are not members of the Audit Committee. This recognises the independence of the Audit Committee in providing assurance and advice to the Board and ensures there is a clear line of accountability to the Board. It also contributes to the full Board's independent scrutiny of the Committee's work, clearly separating its role from that of the Board.
21. Currently Board members who are not members of the Audit Committee can attend meetings of the Audit Committee and the Chair does so. Whilst this approach contributes to information sharing it could also be perceived as blurring the clear and separate accountability and scrutiny roles of the Board. As a result, it was questioned whether this approach should be revisited.

Recommendation 2

The SCPA recommends that the Board reviews in what specific circumstances, if any, non-Audit Committee Board members should attend Audit Committee meetings.

Composition, Resources and Capacity of the Audit Scotland Board

22. The impact of the further devolution of powers, Brexit and changing Board membership on the Board was discussed with Board members and SCPA members.
23. All Board members confirmed that they currently consider the Board to be reasonably well prepared for the additional audit workload that arises from new powers for the Scottish Parliament and from Brexit although the full extent of and the impact on further audit work responsibilities arising from Brexit remains uncertain. The Board has identified risks specific to these challenges, that are subject to regular review by way of its established risk management framework. Furthermore, the controls and actions developed to mitigate these risks identified have been subject to a detailed and independent review by Audit Scotland's internal auditor (currently BDO) providing additional assurance.
24. Should the risks from further devolution of powers and Brexit workload materialise, three potential options to address the impact on the Board's resources and capacity were considered:
 - increasing the number of Board members;
 - providing more time available (in terms of contracted days) for existing independent Board members; and
 - the scope to increase capacity by co-opting members to committees of the Board (Audit and Remuneration and Human Resources).
25. These three options are explored in more detailed below.

Additional Board Members

26. Discussions with Board members identified some were supportive of the option to increase the numbers of members on the Board recognising that practical challenges (such as quorum) can arise. All Board members, however, agreed that based on known and current forecasts of additional workload, they are broadly content with the number and skills mix of the current Board. If circumstances changed significantly in future, then it was recognised that there would be merit in considering the scope to increase the number of Board members. SCPA members also confirmed that while existing arrangements appear proportionate, the flexibility to increase the number of independent Board members in future would be beneficial should such a need be identified.
27. Any changes to the number of members of the Board of Audit Scotland will require legislative change. Currently, the PFA Act prescribes that "*Audit Scotland is to consist of (a) the Auditor General, (b) the Chairman of the Accounts Commission, and (c) 3 other members appointed by the SCPA*". This would take time and would require Parliamentary agreement to any resulting legislation although the exact steps necessary to effect such a change would merit further consideration. There are also financial implications that would require to be considered.
28. Increasing the number of Board members by amending the PFA Act is therefore likely to be a longer-term option in response to a sustained increase in workload.

Recommendation 3

The SCPA agreed to investigate what the process would be should the SCPA consider it necessary to appoint more than three independent members of the Board as currently permitted under the PFA Act.

Increased time availability for existing Board Members

29. The Board Chair is currently remunerated for 32 days and the other two independent board members have 24 days available to fulfil their roles. The time available to the Chair was increased from 24 days to 32 days following a review commissioned by the SCPA in 2012 to take account of additional responsibilities identified by that review.
30. All Board members confirmed that the time available to them is sufficient to allow preparation for, and participation at, Board and Committee meetings as well as attending those relevant events normally expected of an independent member of a Board of a high-profile public body. However, there was broad agreement, supported by some SCPA members, that it would be prudent to regularly review the time available for Board members given the uncertainties regarding the future workload of the wider Audit Scotland organisation.
31. As independent board members are appointed on such terms and conditions as the SCPA may determine, the SCPA can adjust the time available to members of the Board, without any legislative changes required, should such a requirement be identified.

Recommendation 4

The SCPA agreed to periodically review whether the time available for Board members remains sufficient to enable each to fulfil their duties.

Co-opting additional members to Audit Scotland Board Committees

32. Whilst membership of the Board is set out by the PFA Act, the Board's Standing Orders makes provision for the Board to appoint persons who are not members of the Board to be members of, or advisers to, the Audit Committee and the Remuneration and Human Resources Committee. The Board may pay them such remuneration and expenses as it decides.
33. While there are currently no co-opted members on either committee, all Board members agreed that the scope to make such appointments in future should remain in view of the added value that such appointments can bring. This is especially so, given the future uncertainties which may potentially lead to an increased and more diverse workload for the wider Audit Scotland organisation. One of the current Board members was previously co-opted to the Audit Committee to bring specific expertise in governance, finance, risk and audit which made a significant contribution to Audit Scotland overall.
34. Members of the SCPA recognised the benefits of co-opting members to committees of the Board and all agreed that the opportunity to identify and take advice, particularly from subject matter experts, was beneficial. SCPA members also noted that to enhance transparency, the SCPA should be informed of Board decisions to co-opt members to Board Committees in advance of any appointment being made. The information provided should include the reasons why co-opting was identified by the Board as being necessary, the process for identifying and appointing an appropriate individual and the terms to be offered.

Recommendation 5

The SCPA agreed to seek confirmation from the Board that it will, prior to any appointment process beginning, write to the SCPA setting out the reasons for taking this approach and the process by which any appointments will be made.

Appointing and Interacting with Audit Scotland

35. During 2020 the three longest serving members of the Board will demit office having served their respective maximum terms as permitted by the PFA Act. Those due to stand down include two of the independent members appointed by the SCPA (The Chair of the Board and one of the two other independent members (who chairs the Audit Committee)). The AGS will also demit office in 2020 and the appointment of her successor will be overseen by a cross-party selection panel of MSPs, chaired by the Presiding Officer of the Scottish Parliament.
36. A recurring theme identified by discussions with individual Board members was that given the size of the board, its overall effectiveness relies significantly on the expertise and experience of the existing membership, their demonstrable commitment to the organisation and the quality of services provided to the AGS and the ACS. It was confirmed that the Board ensures an equitable provision of services to enable the completion of work at all audited public bodies. In view of the future changes in Board membership, Board members were keen to ensure this approach continues beyond the tenure of existing Board Members.
37. A high turnover of membership therefore increases the risk that the Board may become less effective in the short term due to the loss of institutional knowledge as members depart whilst incoming members gain experience, taking account of the uncertainties related to constitutional change. The scope to mitigate these risks was discussed with members of the Board and with the members of the SCPA.
38. Members of the Board and SCPA members agreed that there are benefits in seeking to bring forward the appointment of independent members of the Boards. This would then facilitate a reasonable time-period for handover and may contribute to a smooth transition, before the new AGS takes up his or her role.
39. In addition, there was also a consensus that the risks could be further mitigated if the future appointed independent Board members had an opportunity to 'shadow' the work of current office holders, so they are able to quickly embed themselves within the Board's work.

Recommendation 6

The SCPA agreed to:

- (a) investigate the scope to accelerate the appointment process for the two independent members of the Board of Audit Scotland due to be appointed in 2020, including any additional resource requirements;**
- (b) explore the scope to provide work shadowing opportunities for new independent Board members.**

40. The extent of changes in Board membership in 2020 arises in part from legacy arrangements for the independent members prior to the 2010 legislative amendments and the fixed term of office for the AGS. The scope to prevent such a significant turnover in terms of Board membership was discussed with members of the Board and with the SCPA members.

41. Given there are 5 members of the Board, three of whom are appointed by the SCPA, there would be significant benefit in investigating the scope to stagger the length of the appointments for the two independent members due to be appointed in 2020 (one in April, the other in October). This could ensure that both posts would not become vacant within the same year. The PFA Act currently provides for an independent member to be appointed “for a period not exceeding 3 years and are eligible for a single further period” (Schedule 2 para 2A). Existing provisions therefore allow for varying terms of office without requiring legislation to give it effect.

Recommendation 7

The SCPA agreed to investigate the scope to stagger the length of the appointment periods for the next two independent members of the Board.

42. The SCPA’s existing approach to appointing independent members to the Board was discussed with all members, particularly any role for the existing independent Board members to participate in future appointment processes.
43. Other appointments made by the Scottish Parliament (such as part-time members of the Scottish Human Rights Commission and the Standards Commission for Scotland) do not involve current or previous members in the recruitment of new appointees. This is because their establishing legislation specifically sets out who is the responsible for making appointments. With regards to the Board, the PFA Act makes clear that ‘the three other members are appointed by the SCPA’ although the Act does not preclude Board members participating in earlier parts of the recruitment process.
44. Currently, Board members are invited to contribute to appointment processes by being provided with the opportunity to comment on draft role specifications (including essential and desirable skills and key competencies) and adverts, prior to final drafts being prepared for the SCPA’s approval.
45. It was suggested that there may be merit in existing Board members (such as the Chair) having a role in the appointment process, either as part of the shortlisting or as part of an interview panel, to assist the SCPA in ensuring that potential candidates fully demonstrate the essential criteria and competencies required for the role(s).
46. SCPA Members noted that by providing Board members with draft role specifications and adverts, their views are sought on a range of matters including the essential skills and knowledge required from new members. Whilst some SCPA members recognised that there may be some potential benefits of Board members participating in the recruitment of independent Board members, all considered this would be contrary to established practice for parliamentary appointments which reflects the terms of the PFA Act. There was unanimous agreement that the next Board Chair should be appointed by the SCPA only.

Recommendation 8

The SCPA agreed to continue to share draft role specifications and job adverts for independent members with the Board prior to final drafts being approved by the SCPA.

47. With a view to the SCPA’s appointments processes in 2020, the specific expertise and experience required of new independent Board members was discussed with the current Board members. A range of views were expressed with regards the preferred

skill sets, professional expertise and experience required. There was however a consensus that the current arrangements had resulted in a high performing board which has a broad mix of skill and experience that enables it to fulfil its functions effectively.

48. The UK Corporate Governance Code² requires that a board must satisfy itself that at least one member of its audit committee has recent and relevant financial experience. The scope to appoint a professional accountant/auditor to the Board was discussed with all parties, particularly in relation to whether it is essential requirement for the independent members who may act as Chair or be a member of the Audit Committee.
49. The Scottish Government's Audit Committee Handbook³ also offers guidance to all publicly funded bodies, including those outwith Ministerial control. The handbook recommends that audit committees should collectively possess knowledge, skills and experience (as appropriate and required) in: accounting; risk management; audit; and technical or specialist issues pertinent to the organisation's business. In practice, such knowledge, skills and experience enables the Board's Audit Committee to effectively challenge and scrutinise the work of senior Audit Scotland staff, external auditors and internal auditors on a peer to peer basis.
50. Currently, three members of the Board are professionally qualified accountants (the Chair of the ACS, the AGS and the independent member who currently chairs the Audit Committee). Some Board members expressed a view that the Committee's effectiveness would not be impaired if there were no professionally qualified accountant/auditors as members. Others were clear, however, that there are benefits to the Audit Committee of having members with such qualifications such as those set out above. SCPA members each considered that the appointment processes for future independent members should seek to ensure that future appointments include professionally qualified accountants/auditors.

Recommendation 9

The SCPA agreed to continue its current approach of seeking to ensure that the skills, knowledge and experience sought of future independent members of the Board includes professionally qualified accountants/auditors.

Challenge and Scrutiny of Audit Scotland

51. SCPA members were asked their views on the current approach taken by the SCPA to scrutinising the Board. Whether the SCPA could take a more strategic approach in its scrutiny of Audit Scotland's corporate plans, budget proposals and annual reports and accounts was identified as a recurring theme.
52. Board members and SCPA members agreed that the current scrutiny arrangements of the plans and performance of Audit Scotland are robust and effective. Members of the SCPA acknowledged, however, that scrutiny could be enhanced by broadening the Commission's overall engagement beyond the two formal meetings held annually.

² <https://www.frc.org.uk/getattachment/88bd8c45-50ea-4841-95b0-d2f4f48069a2/2018-UK-Corporate-Governance-Code-FINAL.pdf>

³ <https://www.gov.scot/publications/audit-assurance-committee-handbook/>

Given the current meeting frequency, SCPA members expressed a view that maintaining momentum in scrutiny can be difficult to achieve.

53. All Members of the SCPA agreed that the current approach of informal business planning meetings, with sessions held jointly with Members of the Board of Audit Scotland and senior staff of Audit Scotland, has enhanced the SCPA's understanding of Audit Scotland's strategic direction, its key challenges and its principal business risks. Members of the SCPA also agreed that there was benefit in holding such informal discussion at Audit Scotland's offices.
54. There was, however, the view that additional informal meetings of the SCPA might be beneficial. For example, currently there are informal discussions with the Chair of the Board prior to the SCPA meetings to explore a range of matters such as emerging areas of work. Informal meetings could be used to discuss emerging priorities for Audit Scotland or other matters of interest to Members of the SCPA. SCPA members may also wish to identify opportunities to invite other relevant parties to participate in discussions with the SCPA in an informal setting (such as the independent members of the Board of Audit Scotland).

Recommendation 10

The SCPA agreed that there is merit in meeting informally more often to discuss briefings on any emerging priorities and other significant matters for the Board. This could include inviting other parties to brief SCPA Members on relevant matters where appropriate.

55. Members of the SCPA all agreed that they should continue to raise any matters that arise from their review of Audit Scotland's plans, reports and evidence. Opportunities to increase overall awareness and detailed knowledge of Audit Scotland's strategic priorities, challenges and risks should also be explored to enhance scrutiny overall.
56. The scope to identify opportunities to rely on the oversight and challenge arrangements as well take assurance from Audit Scotland's internal processes, procedures and controls was discussed. An area identified was the Annual report from the Audit Committee to the Board which sets out the extent of the Audit Committee's work during the year. This includes the assurances sought and received from management in respect of finance, risk and governance and the work of external and internal auditors. There was broad support by SCPA Members and members of the Board that the work of Audit Committee could provide reassurance to the SCPA about the effectiveness of the Board's governance, finance, risk and audit and could better focus scrutiny on the key issues in Audit Scotland's Annual Report and Accounts at SCPA meetings.

Recommendation 11

The SCPA agreed to seek confirmation from the Board that it will provide, alongside its Annual Report and Accounts, the annual Audit Committee report to the Board.

Conclusions

57. There is significant evidence to confirm that the Board of Audit Scotland has established robust governance arrangements that contribute to robust leadership, challenge and scrutiny. The existing Board members work well together contributing to the Board's overall effectiveness. Looking forward, whilst acknowledging the uncertainties inherent

with significant change, Board members are currently adequately equipped in terms of resources, capacity and preparedness.

58. The review has however identified certain areas for further consideration. In relation to the Board governance arrangements this includes whether the quorum for meetings should require a majority of independent members to be present for decisions to be taken; the extent to which the process for taking directions from the AGS and ACS should set out within the Board's Standing Orders; and the circumstances, if any, when (non-Audit Committee) Board members should attend Audit Committee meetings.
59. The current resources and capacity of the Board of Audit Scotland are adequate although the review recommends that the SCPA should consider the process to increase resources should that be required in future. This includes periodically reviewing the adequacy of the time available for Board members to fulfil their roles and investigating the process for, and costs of, increasing the number of Board members.
60. Other options by which the Board can increase its resources includes co-opting to committees of the Board and the review proposes that the SCPA is informed of such decisions and the approach to be taken prior to the appointment being made.
61. During 2020 the three longest serving members of the Board of Audit Scotland will demit office having served their respective maximum terms as permitted by the PFA Act. This, together with Brexit, represents a significant risk to the continued effectiveness of the Board. Whilst the Board has identified these risks, this review proposes that the SCPA considers ways to further mitigate this risk such as accelerating the appointment process for a Chair and an additional independent member and providing for work shadowing periods for new independent members. In addition, the potential to stagger the appointment periods for future independent Board members should be considered to reduce the likelihood of two vacancies arising within the same year in future.
62. The SCPA's current scrutiny of the plans and performance of Audit Scotland was found to be robust and effective although the review recommends that the SCPA considers holding additional informal meetings on emerging priorities to enhance continuity of scrutiny between meetings. The review supports the SPCA's current approach to recruiting new independent board members including seeking views from current Board members on the job specification as well as the SCPA's approach of ensuring that the skills, knowledge and experience sought includes professionally qualified accountants/auditors.