



PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY COMMITTEE

MINUTES

1st Meeting, 2018 (Session 5)

Thursday 11 January 2018

Present:

Colin Beattie
Willie Coffey
Iain Gray
Alex Neil

Bill Bowman
Liam Kerr (Deputy Convener)
Jenny Marra (Convener)

The meeting opened at 9.02 am.

1. **Declaration of interests:** Iain Gray had no relevant interests to declare.
2. **Decision on taking business in private:** The Committee agreed to take items 5, 6 & 7 in private and to consider its work programme in private at its next meeting.
3. **The 2016/17 audit of the Scottish Government's Non-Domestic Rating Account:** The Committee took evidence on the Auditor General for Scotland's section 22 report from—

Caroline Gardner, Auditor General for Scotland;

Stephen Boyle, Assistant Director, and Michael Oliphant, Senior Audit Manager, Audit Scotland.

4. **The administration of the Scottish Rate of Income Tax 2016-17:** The Committee took evidence on the National Audit Office report from—

Caroline Gardner, Auditor General for Scotland;

Mark Taylor, Assistant Director, Audit Scotland;

Sir Amyas Morse, Comptroller & Auditor General, and John Thorpe, Executive Leader, National Audit Office.

5. **The 2016/17 audit of the Scottish Government's Non-Domestic Rating Account (in private):** The Committee considered the evidence heard at agenda item 3 and took further evidence from—

Caroline Gardner, Auditor General for Scotland;

Stephen Boyle, Assistant Director, and Michael Oliphant, Senior Audit Manager, Audit Scotland.

The Committee agreed to write to the Cabinet Secretary for Finance and Constitution, and the Finance and Constitution Committee about issues arising from the audit.

6. **The administration of the Scottish Rate of Income Tax 2016-17 (in private):** The Committee considered the evidence heard at agenda item 4 and took further evidence from—

Caroline Gardner, Auditor General for Scotland;

Mark Taylor, Assistant Director, Audit Scotland.

The Committee agreed to write to the Comptroller & Auditor General and HMRC about issues arising from the report.

7. **Work programme (in private):** The Committee reviewed its work programme and considered the possibility of holding an external committee meeting to take further evidence from Transport Scotland on the Auditor General for Scotland's report on Transport Scotland's ferry services. The Committee agreed to hold any future meetings in the Scottish Parliament.

The meeting closed at 11.22 am.

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