PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY COMMITTEE

MINUTES

6th Meeting, 2019 (Session 5)

Thursday 28 February 2019

Present:

Colin Beattie
Willie Coffey
Liam Kerr (Deputy Convener)
David Stewart (Committee Substitute)

Bill Bowman
Angela Constance (Committee Substitute)
Jenny Marra (Convener)

Apologies were received from Alex Neil, Anas Sarwar.

The meeting opened at 9.00 am.

1. **Decision on taking business in private:** The Committee agreed to take items 3, 4, 5 and 6 in private.

2. **The Administration of Scottish income tax 2017/18:** The Committee took evidence from—

   Caroline Gardner, Auditor General for Scotland;
   Mark Taylor, Audit Director, Audit Scotland;
   Sir Amyas Morse, Comptroller & Auditor General;
   John Thorpe, Executive Leader, National Audit Office.

3. **The Administration of Scottish income tax 2017/18 (in private):** The Committee considered the evidence heard at agenda item 2 and took further evidence from—

   Caroline Gardner, Auditor General for Scotland;
   Mark Taylor, Audit Director, Audit Scotland.
The Committee agreed to invite HM Revenue and Customs to provide oral evidence at a future Committee meeting.

4. **Section 23 report - Children and young people's mental health (in private):** The Committee considered a draft report. Various changes were agreed to and the Committee agreed to consider a revised draft by correspondence before publication.


6. **Work programme (in private):** The Committee deferred its decision on further scrutiny of the Auditor General for Scotland's reports entitled "The 2016/17 audit of the Scottish Police Authority" and "The 2017/18 audit of the Scottish Police Authority" to a future Committee meeting.

   The Committee agreed to close its scrutiny of "The 2017/18 audit of Community Justice Scotland".

The meeting closed at 10.59 am.

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