

Scottish Commission for Public Audit
Friday 18 September 2026
1st Meeting, 2026 (Session 7)

Declaration of interests, Choice of Chair and Deputy Chair

Introduction

1. The Public Finance and Accountability (Scotland) Act 2000 (the PFA Act) says that “the Commission may determine its own procedure.” While the SCPA is not a committee it does share similarities and therefore has previously agreed to adopt certain practices common to parliamentary committees.
2. This paper therefore invites SCPA members to declare any relevant interests, choose a chair; and to then choose a deputy chair in accordance with the procedure used at first Committee meetings in Session 6.

Declaration of interests

3. In relation to Parliamentary Committees, MSPs are also required to “declare” these interests at committee meetings in certain circumstances. The requirements to declare interests apply at every committee meeting.
4. If you have an interest that is—
 - (a) registered in your Register of Interests, and
 - (b) relevant to an item being discussed at the committee meeting,then you must “declare” that interest before participating in a Committee meeting.
5. Sometimes the topic of the conversation might change and the matter being discussed becomes relevant to a member’s interest. In this case, the member would need to make the declaration before joining the discussion. When it is known from the beginning (e.g., from the agenda) that the matter to be discussed will be relevant to a member’s registered interest, then the member should declare the interest at the start of the meeting or item.
6. Please note that interests in the voluntary category of an MSP’s Register of Interests do not need to be declared. There is also no need to make a declaration in relation to any matters which are not registrable interests and are not, therefore, registered in the Register of Interests.

7. Declaring relevant interests before participating in Parliamentary proceedings is a statutory requirement under the Interests of Members of the Scottish Parliament Act 2006. Failure to make a declaration is a breach of the Code of Conduct and is also a criminal offence.
8. **Commission members are invited to declare any interests relevant to the SCPA remit.**

Choice of Chair and Deputy Chair

9. The PFA Act says “The Commission may appoint one of its members to preside at its meetings” but it does not specify how this should be undertaken. As such it is proposed to adopt the same approach as has been adopted previously, with the first meeting being chaired by the ‘Oldest Committee Member’ until a Chair is chosen.
10. The “Oldest Committee Member” is defined as the oldest member of the Committee present at the meeting and who has indicated to the Clerk that they agree to chair the meeting.
11. There is no Parliamentary agreement on what party the Chair and Deputy Chair should represent.
12. The Oldest Committee Member will therefore invite a nomination from members for the post of Chair. There is no requirement for nominations to be submitted in advance of the meeting or to be seconded.
13. SCPA members will then be invited to appoint the nominated person as Chair.
14. On being chosen, the Chair will immediately preside over the rest of the meeting beginning with the choice of Deputy Convener. The procedure for choosing a Deputy Chair is the same as that for the Chair.
15. **Commission members are invited to choose a Chair and then a Deputy Chair using the above procedure.**

**Commission Secretariat
September 2026**