## S33. AUDIT SCOTLAND: AUDITING BEST VALUE - A NEW APPROACH

The committee considered a report by the Director of Corporate and Housing Services providing an update on the thinking of the Accounts Commission and Audit Scotland on the future of Best Value and Best Value Audits. A letter from Douglas Sinclair, Chair of the Accounts Commission, was appended to the report. Fiona Campbell provided an overview of the report.

## Decision

The committee noted the report.