



The Scottish Parliament
Pàrlamaid na h-Alba

PUBLIC AUDIT COMMITTEE

MINUTES

4th Meeting, 2016 (Session 4)

Wednesday 27 January 2016

Present:

Colin Beattie

Colin Keir

Stuart McMillan

Dr Richard Simpson

Nigel Don

Paul Martin (Convener)

Mary Scanlon (Deputy Convener)

David Torrance

Apologies were received from Tavish Scott.

The meeting opened at 10.02 am.

1. **Decision on taking business in private:** The Committee agreed to take items 4 and 5 in private.
2. **The administration of the Scottish Rate of Income Tax 2014-15:** The Committee took evidence on the Comptroller & Auditor General report entitled "The administration of the Scottish Rate of Income Tax 2014-15" and the Auditor General for Scotland report entitled "The administration of the Scottish Rate of Income Tax 2014/15 - Report to the Scottish Parliament's Public Audit Committee" from —

Caroline Gardner, Auditor General for Scotland;

Amyas Morse, Comptroller & Auditor General, National Audit Office;

Sarah Walker, Deputy Director and Head of Devolution Team, HM Revenue and Customs.

3. **Section 23 report - Implementing the Scotland Act 2012: an update:** The Committee took evidence on the Auditor General for Scotland report entitled "Implementing the Scotland Act 2012: an update" from —

Caroline Gardner, Auditor General for Scotland;

Mark Taylor, Assistant Director, and Gordon Smail, Senior Manager, Audit Scotland.

4. **Section 23 report - Implementing the Scotland Act 2012: an update (in private):** The Committee considered the evidence received at agenda item 3 and took evidence from —

Caroline Gardner, Auditor General for Scotland;

Mark Taylor, Assistant Director, and Gordon Smail, Senior Manager, Audit Scotland.

The Committee agreed to write to the Scottish Government on issues raised in discussion.

5. **The administration of the Scottish Rate of Income Tax 2014-15 (in private):** The Committee considered the evidence received at agenda item 2 and agreed to note the report.

The meeting closed at 11.34 am.

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