



## NOTICE OF THE MEETING OF THE EAST LOTHIAN INTEGRATION JOINT BOARD AUDIT & RISK COMMITTEE

TUESDAY 7 DECEMBER 2021, 2.00pm  
VIA DIGITAL MEETINGS SYSTEM

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### Agenda of Business

#### Apologies

#### Declarations of Interest

*Members should declare any financial and non-financial interests they have in the items of business for consideration, identifying the relevant agenda item and the nature of their interest.*

1. Minutes of the meeting of the East Lothian IJB Audit & Risk Committee held on 14<sup>th</sup> September 2021 (for approval) **(pages 1 - 6)**
2. Matters Arising from the Minutes of the Meeting of 14<sup>th</sup> September
3. CIPFA – Financial Management Code 2021/22 – Report by the Interim Chief Finance Officer **(pages 7 - 12)**
4. Best Value Framework – Report by the Interim Chief Finance Officer **(pages 13 - 16)**
5. Lothian IJBs'/NHS Audit & Risk Committees – Report by the Chief Internal Auditor **(pages 17 - 24)**
6. Audit Scotland Reports of Interest – Report by the Interim Chief Finance Officer **(pages 25 - 48)**
7. Internal Audit Update of East Lothian Council and NHS Lothian 2020/21 Audit Reports – Report by the Chief Internal Auditor **(pages 49 - 76)**
8. Risk Register update – Report by the Interim Chief Finance Officer of the IJB **(pages 77 - 82)**
9. Preparation of an Action Log for the Committee – Report by the Interim Chief Finance Officer **(pages 83 - 84)**
10. Revised Internal Audit Plan 2021/22 – Report by the Chief Internal Auditor **(pages 85 - 90)**

**Alison MacDonald**  
**Chief Officer**  
**East Lothian Integration Joint Board**  
**1 December 2021**