



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

TUESDAY 15 MARCH 2022, 2.00pm
VIA DIGITAL MEETINGS SYSTEM

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 7th December 2021 (for approval) and Matters Arising (**pages 1 - 8**)
2. Action Log – Report by the Interim Chief Finance Officer (**pages 9 - 12**)
3. Update on Chief Finance Officer (CFO) and support to CFO – Verbal update from the Interim Chief Finance Officer
4. CIPFA – Financial Management Code 2021/22 – Report by the Interim Chief Finance Officer (**pages 13 - 20**)
5. Internal Audit Plan 2022/23 – Report by the Chief Internal Auditor (**pages 21 - 26**)
6. Internal Audit Recommendations/Management Action Follow-up – Report by the Chief Internal Auditor (**pages 27 - 58**)
7. Risk Register update – Report by the Interim Chief Finance Officer (**pages 59 - 82**)
8. East Lothian IJB Annual Audit Plan 2021/22 – Audit Scotland (**pages 83 - 98**)
9. Audit Scotland Reports of Interest – Report by the Interim Chief Finance Officer of the IJB (**pages 99 - 172**)
10. Internal Audit Update of East Lothian Council and NHS Lothian 2020/21 Audit Reports – Report by the Chief Internal Auditor (**pages 173 - 196**)
11. Best Value – Consideration of the Scottish Audit Questionnaire – Report by the Interim Chief Finance Officer (**pages 197 - 226**)
12. Reflections on the meeting from the Chair

Alison MacDonald
Chief Officer
East Lothian Integration Joint Board
8 March 2022