



NOTICE OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE

**TUESDAY 19 DECEMBER 2023, 10.00am
VIA THE DIGITAL MEETINGS FACILITY**

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 Audit & Governance Committee meeting 26 September 2023 (for approval) **(pages 1-13)**
2. Internal Audit Report: December 2023 – Report by the Service Manager - Internal Audit **(pages 15-30)**
3. Internal Audit Charter – Report by the Service Manager – Internal Audit **(pages 31-38)**
4. Annual Accounts 2022/23 – Report by the Executive Director for Council Resources **(pages 39-209)**
5. ISA 580 Letter from Audit Scotland:
 - a. ELC Audit of 2022/23 Annual Accounts **(pages 211-221)**
 - b. Dr Bruce Fund Audit of 2022/23 Annual Accounts **(pages 223-225)**
6. East Lothian Council 2022/23 Annual Audit Report – Report by Audit Scotland **(pages 227-275)**
7. Draft Leadership Best Value Report – Report by External Audit **(pages 277-303)**
8. Treasury Management Mid-Year Review Report – Report by the Executive Director for Council Resources **(pages 305-313)**
9. East Lothian Land Ltd 2022/23 - Report by the Companies Manager, East Lothian Land Ltd **(pages 315-327)**
10. Corporate Support Risk Register – Report by the Chief Executive **(pages 329-335)**
11. Finance Risk Register – Report by the Chief Executive **(pages 337-360)**

12. Infrastructure Risk Register – Report by the Chief Executive (**pages 323-338**)

**Monica Patterson
Chief Executive
John Muir House
Haddington
12 December 23**