



## **NOTICE OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE**

**TUESDAY 17 DECEMBER 2024, 10AM  
VIA THE DIGITAL MEETINGS FACILITY**

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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 Audit & Governance Committee meeting 17 September 2024 (**page 1-12**)
2. Corporate Support Risk Register – Report by the Chief Executive (**page 13-18**)
3. Finance Risk Register – Report by the Chief Executive (**page 19-25**)
4. Communities Risk Register – Report by the Chief Executive (**page 27-33**)
5. Development Risk Register – Report by the Chief Executive (**page 35-40**)
6. Internal Audit Report - November 2024 – Report by the Service Manager - Internal Audit (**page 41-60**)
7. Internal Audit Charter – Report by the Service Manager – Internal Audit (**page 61-68**)
8. Annual Accounts 2023/24 – Report by the Executive Director for Council Resources (**69-235**)
9. Cover letters from Audit Scotland including proposed Independent Auditor's Report and Letter of Representation:
  - a) ELC Audit of 2023/24 Annual Accounts (**page 237-246**)
  - b) Dr Bruce Fund Audit of 2023/24 Annual Accounts (**247-255**)
10. East Lothian Council 2023/24 Annual Audit Report & Best Value Report – Report by External Audit (Audit Scotland) (**257-344**)
11. Treasury Management Mid-Year Report – Report by Head of Finance (**page 345-356**)

12. East Lothian Land Ltd 2023/24 – Report by Companies Manager, East Lothian  
Land Ltd (**page 357-376**)

**Monica Patterson  
Chief Executive  
John Muir House  
Haddington  
17 December 2024**