



## **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. Communities, Corporate Support, Development and Finance Risk Registers – Report by the Chief Executive (**page 13-26**)
3. Internal Audit Report - November 2024 – Report by the Service Manager - Internal Audit (**page 27-46**)
4. Internal Audit Charter – Report by the Service Manager – Internal Audit (**page 47-54**)
5. Annual Accounts 2023/24 – Report by the Executive Director for Council Resources (**55-222**)
  - 5a. Cover letters from Audit Scotland including proposed Independent Auditor's Report and Letter of Representation:
    - i) ELC Audit of 2023/24 Annual Accounts (**page 223-232**)
    - ii) Dr Bruce Fund Audit of 2023/24 Annual Accounts (**233-242**)
  - 5b. East Lothian Council 2023/24 Annual Audit Report & Best Value Report – Report by External Audit (Audit Scotland) (**243-330**)
6. Treasury Management Mid-Year Report – Report by Head of Finance (**page 331-342**)
7. East Lothian Land Ltd 2023/24 – Report by Companies Manager, East Lothian Land Ltd (**page 343-362**)

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