



NOTICE OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE

**TUESDAY 25 MARCH 2025, 10AM
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 17 December 2024 (**page 1 – 10**)
2. Risk Registers – Report by the Chief Executive (**page 11 – 13**)
 - a) Education (**page 14 – 15**)
 - b) Children’s Services (**page 16 – 17**)
 - c) Infrastructure (**page 18 – 25**)
 - d) Health & Social Care Partnership Risk Registers (**page 26 – 34**)
3. Internal Audit Report - March 2025 – Report by the Service Manager - Internal Audit (**page 35 – 44**)
4. Internal Audit Charter 2025/26 – Report by the Service Manager – Internal Audit (**page 45 – 55**)
5. Internal Audit Strategy & Plan 2025/2026 – Report by the Service Manager – Internal Audit (**page 57 – 70**)
6. Counter Fraud Annual Plan 2025/26 – Report by the Service Manager – Internal Audit (**page 71 – 73**)
7. Annual Audit Plan 2025/2026 – Report by External Audit (**verbal update**)
8. East Lothian Investments Ltd – Report by Companies Manager, East Lothian Council (**page 75 – 95**)
9. Enjoyleisure – Report by the Chief Executive of Enjoyleisure East Lothian (**page 97 – 108**)

**Lesley Brown
Interim Chief Executive
John Muir House
Haddington
18 March 2025**