

A MEETING of the AUDIT COMMITTEE will be held in the VIA MICROSOFT TEAMS on

MONDAY, 20 MAY 2024 at 10.00 am

All attendees, including members of the public, should note that the public business in this meeting will be livestreamed and video recorded and that recording will be available thereafter for public view for 180 days.

N. MCKINLAY,
Director Corporate Governance,

10 May 2024

BUSINESS		
1.	Apologies for Absence	
2.	Order of Business	
3.	Declarations of Interest	
4.	Minute	5 mins
	(a) Minute - 11 March 2024 (Pages 3 - 8) Consider Minute of the Meeting held on 11 March 2024 for approval and signature by the Chair. (Copy attached.)	
	(b) Audit Committee Action Tracker (Pages 9 - 10) Consider update on Audit Committee actions. (Copy attached.)	
5.	Director Risk Management Presentation Consider presentation on corporate risks by Chief Executive.	30 mins
6.	Risk Management Annual Report 2023-24 (Pages 11 - 26) Consider report by Chief Officer Audit and Risk. (Copy attached.)	15 mins
7.	Internal Audit Work to March 2024 (Pages 27 - 40) Consider report by Chief Officer Audit and Risk. (Copy attached.)	15 mins
8.	SLACIAG Annual Report 2023 (Pages 41 - 50) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins

9.	Progress on Implementation of External Audit Recommendations 2022-23 (Pages 51 - 60) Consider report by Director Finance and Procurement. (Copy attached.)	15 mins
10.	Internal Audit Annual Assurance Report 2023-24 (Pages 61 - 74) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
11.	Counter Fraud Annual Report 2023-24 (Pages 75 - 84) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
12.	Audit Committee Annual Report 2023-24 and Annual Self-Evaluation (Pages 85 - 108) Consider report by Chair of the Audit Committee. (Copy attached.)	15 mins
13.	Proposed Schedule for Audit Committee Development Sessions 2024-25 (Pages 109 - 112) Consider report by Chief Officer Audit and Risk. (Copy attached.)	5 mins
14.	Any Other Items Previously Circulated	
15.	Any Other Items which the Chair Decides are Urgent	

NOTES

1. **Timings given above are only indicative and not intended to inhibit Members' discussions.**
2. **Members are reminded that, if they have a pecuniary or non-pecuniary interest in any item of business coming before the meeting, that interest should be declared prior to commencement of discussion on that item. Such declaration will be recorded in the Minute of the meeting.**

Membership of Committee:- Councillors E. Thornton-Nicol (Chair), N. Richards (Vice-Chair), J. Anderson, J. Cox, M. Douglas, J. PatonDay, E. Robson, S. Scott, F. Sinclair and Mr P. Whitfield

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