

A MEETING of the AUDIT AND RISK will be held in the COUNCIL HEADQUARTERS, COUNCIL HEADQUARTERS, NEWTOWN ST BOSWELLS on MONDAY, 11 MAY 2015 at 10.15 am

J. J. WILKINSON,  
Clerk to the Council,

4 May 2015

<b>BUSINESS</b>		
1.	<b>Apologies for Absence.</b>	
2.	<b>Order of Business.</b>	
3.	<b>Declaration of Interest.</b>	
4.	<b>Minute</b> (Pages 1 - 6)  Minute of Meeting of the Audit & Risk Committee held on 23 March 2015 to be approved and signed by the Chairman. (Copy attached.)	4 mins
5.	<b>Scottish Borders Council Local Scrutiny Plan 2015/16.</b> (Pages 7 - 12)  Consider the local scrutiny plan by Audit Scotland which sets out the planned scrutiny activity in Scottish Borders Council during 2015/16. The plan is based on a shared risk assessment undertaken by a local area network, comprising representatives of all of the main scrutiny bodies who engage with the Council. (Copies attached)	20 mins
6.	<b>Scottish Borders Council Annual Governance Statement 2014/15.</b> (Pages 13 - 20)  Consider report and draft Annual Governance Statement 2014/15 by Chief Executive for inclusion in Scottish Borders Council Statement of Accounts 2014/15. (Copy attached.)	10 mins
7.	<b>Pension Fund Annual Governance Statement 2014/15.</b> (Pages 21 - 26)  Consider report and draft Annual Governance Statement 2014/15 by Chief Financial Officer for inclusion in Pension Fund Annual Report and Accounts 2014/15. (Copy attached)	10 mins
8.	<b>Housing Benefits Overpayment and Debt Recovery.</b> (Pages 27 - 36)  Consider update report by Service Director Neighbourhood Services on Housing Benefits overpayment and debt recovery information. (Copy attached)	15 mins

9.	<b>Review of Auditors' Housing Benefit Subsidy Claim Reported Errors 2013/14.</b> (Pages 37 - 72)  Consider report by Audit Scotland published in February 2015 on findings from a thematic review of the certification of the 2013/14 housing benefit subsidy claims of all Scottish Councils. The review focussed on errors identified by auditors during the certification process as well as spending by local authorities which was not fully funded by the Department for Work and Pensions (DWP) and was therefore a direct cost to local authority budgets. (Copy attached)	20 mins
10.	<b>Internal Audit Work 2014/15.</b> (Pages 73 - 86)  Consider a report by Chief Officer Audit & Risk on recent work carried out by Internal Audit to deliver the Internal Audit Annual Plan 2014/15, including update on progress by management in addressing the Priority 1 recommendations and related Priority 2 recommendations made by Internal Audit to improve internal controls and governance arrangements. (Copy attached)	15 mins
11.	<b>Internal Audit Annual Report 2014/15.</b> (Pages 87 - 102)  Consider report by Chief Officer Audit & Risk on the annual assurance and audit opinion to Management and Audit & Risk Committee arising from Internal Audit activity in completing the Internal Audit Annual Plan 2014/15. (Copy attached)	20 mins
12.	<b>Borrowing and Treasury Management in Councils.</b> (Pages 103 - 144)  Consider report by Audit Scotland published in March 2015 on findings from a national review of borrowing and treasury management arrangements across all Scottish councils and presentation by Chief Financial Officer on main findings of the report and actions arising for Scottish Borders Council. (Copy attached)	20 mins
13.	<b>Any Other Items Previously Circulated.</b>	
14.	<b>Any Other Items which the Chairman Decides are Urgent.</b>	

#### 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 M Ballantyne (Chair), W Archibald, J Campbell, A J Nicol, S Scott and B White (Vice-Chairman), Mr D Gwyther, Mr G Tait.

---

Please direct any enquiries to Pauline Bolson. Tel: 01835 826503  
Email: PBolson@scotborders.gov.uk

---