

A MEETING of the AUDIT AND RISK will be held in the COUNCIL HEADQUARTERS, COUNCIL HEADQUARTERS, NEWTOWN ST BOSWELLS on MONDAY, 28 SEPTEMBER 2015 at 10.15 am

J. J. WILKINSON,
Clerk to the Council,
21 September 2015

BUSINESS			
1.	Apologies for Absence		
2.	Order of Business		
3.	Declaration of Interest		
4.	Minute (Pages 1 - 6) Minute of Meeting of the Audit & Risk Committee held on 30 June 2015 to be approved and signed by the Chairman. (Copy attached.)		4 mins
5.	(a) Scottish Borders Council Annual Audit Report 2014/15 Consider the annual audit report from the Council's External Auditors, KPMG. (Copy to follow)	(Pages 7 - 58)	30 mins
	(b) Scottish Borders Council Final Reports and Accounts 2014/15 Consider report by the Chief Financial Officer on Scottish Borders Council's audited Statement of Accounts and various Annual Reports and Financial Statements for 2014/15. (Copies attached): <ul style="list-style-type: none"> (1) Scottish Borders Council (2) SBC Common Good Funds; (3) SBC Charitable Trusts: <ul style="list-style-type: none"> (i) SBC Welfare Trust; (ii) SBC Education Trust; (iii) SBC Community Enhancement Trust; (iv) Thomas Howden Wildlife Trust; (v) Ormiston Institution; (vi) SBC Charity Funds; (4) Bridge Homes LLP. (Copies attached) 	(Pages 59 - 290)	
6.	(a) Scottish Borders Council Pension Fund Annual Audit Report 2014/15 Consider the annual audit report from the Council's		20 mins

	External Auditors, KPMG. (Copy to follow)	
	(b) Scottish Borders Council Pension Fund Annual Report and Accounts 2014/15 (Pages 291 - 354) Consider report by Chief Financial Officer on audited Pension Fund Annual Report and Statement of Accounts for the year ended 31 March 2015. (Copies attached)	
7.	Annual Treasury Management Report 2014/15 (Pages 355 - 378) Consider annual report by Chief Financial Officer on the Council's Treasury Management activities undertaken during financial year 2014/15 for review and scrutiny prior to Council approval. (Copy attached.)	15 mins
8.	Accounts Commission Annual Report 2014/15 (Pages 379 - 394) Consider annual report 2014/15 by Accounts Commission published in June 2015 highlighting the Commission's work in auditing Scotland's 32 councils. Over the last year, many councils have gone through major changes in staff, management and political structures, and delivery models, while operating in a time of tighter budgets. (Copy attached.)	15 mins
9.	Corporate Risk Register Consider verbal update by Corporate Transformation and Services Director on the Corporate Risk Register and how risk management is embedded within services.	15 mins
10.	Internal Audit Work 2015/16 to August 2015 (Pages 395 - 410) Consider a report by Chief Officer Audit & Risk on recent work carried out by Internal Audit, including the recommended audit actions agreed by Management to improve internal controls and governance arrangements, and internal audit work currently in progress, together with the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG) Annual Report 2014/15 published in June 2015 providing an overview of the work of the Group. (Copies attached)	15 mins
11.	Any Other Items Previously Circulated	
12.	Any Other Items which the Chairman 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 M. Ballantyne (Chair), W. Archibald, J. Campbell, A. J. Nicol, S. Scott and B White (Vice-Chairman)

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