

A MEETING of the AUDIT AND RISK COMMITTEE will be held in the COUNCIL CHAMBER, COUNCIL HEADQUARTERS, NEWTOWN ST BOSWELLS on TUESDAY, 28 MARCH 2017 at 9.00 am.

J. J. WILKINSON,
Clerk to the Council,

21 March 2017.

BUSINESS		
1.	Apologies for Absence.	
2.	Order of Business.	
3.	Declaration of Interest.	
4.	Minute. (Pages 1 - 6) Minute of Meeting of the Audit and Risk Committee held on 16 January 2017 to be approved and signed by the Chairman. (Copy attached.)	4 mins
5.	Risk Management Annual Report 2016/17. (Pages 7 - 12) Consider report by Chief Officer Audit and Risk on progress made to deliver the Council's Risk Management Strategy 2015 including an update on agreed Improvement Actions to refine the risk management arrangements at the Council to ensure their on-going effectiveness. (Copy attached.)	15 mins
6.	Counter Fraud Annual Report 2016/17. (Pages 13 - 20) Consider report by Chief Officer Audit & Risk on the Council's counter fraud responsibilities and the progress made to deliver the Council's Counter Fraud Strategy 2015 including an update on improvement actions to refine the arrangements to tackling fraud at the Council. (Copy attached.)	15 mins
7.	Internal Audit Work 2016/17 to March 2017. (Pages 21 - 34) Consider a report by Chief Officer Audit & Risk on findings from recent work carried out by Internal Audit, including the recommended audit actions agreed by Management to improve internal controls and governance arrangements, to complete the Internal Audit Annual Plan 2016/17. (Copy attached.)	15 mins
8.	Internal Audit Annual Report 2016/17. (Pages 35 - 44)	20 mins

	Consider report by Chief Officer Audit & Risk on the annual assurance and audit opinion to Management and Audit and Risk Committee arising from Internal Audit activity in completing the Internal Audit Annual Plan 2016/17. (Copy attached.)	
9.	Scottish Borders Council Annual Governance Statement 2016/17. (Pages 45 - 54) Consider report and draft Annual Governance Statement 2016/17 by Chief Executive for inclusion in Scottish Borders Council Statement of Accounts 2016/17. (Copy attached.)	10 mins
10.	Audit and Risk Committee Annual Report 2016/17 and Annual Self Evaluation. (Pages 55 - 72) Consider the Audit and Risk Committee Annual Report 2016/17 on their work for the year in fulfilling their remit based on their annual self-assessment. (Copies attached.)	10 mins
	BREAK	
11.	Scottish Borders Council External Audit Plan for 2016/17. (Pages 73 - 88) Consider overview report and plan by Audit Scotland on how they will deliver their external audit for Scottish Borders Council for the year ended 31 March 2017. (Copy attached.)	15 mins
12.	Scottish Borders Pension Fund External Audit Plan for 2016/17. (Pages 89 - 102) Consider overview report and plan by Audit Scotland on how they will deliver their audit for Scottish Borders Pension Fund for the year ended 31 March 2017 including the opinions on the financial statements. (Copy attached.)	15 mins
13.	Internal Audit Strategy and Internal Audit Annual Plan 2017/18. (Pages 103 - 114) Consider a report by Chief Officer Audit & Risk on proposed strategic direction to deliver Internal Audit assurance and support services and on proposed Internal Audit programme of work 2017/18 to enable preparation of an annual Internal Audit opinion on the adequacy of the Council's overall control environment. (Copy attached.)	20 mins
14.	Any Other Items Previously Circulated.	
15.	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), B White (Vice-Chairman), J. Campbell, I. Gillespie, A. J. Nicol, S. Scott. Mr M. Middlemiss.

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