

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held in the COUNCIL CHAMBERS. COUNCIL HEADQUARTERS, NEWTOWN ST BOSWELLS on MONDAY, 23 SEPTEMBER 2019 at 10.15 am.

**As previously agreed, there will be a meeting of Members of the Committee at 9.30 a.m. prior to the main meeting. The main focus will be an opportunity for Members to discuss matters with the External Auditors in private and to obtain feedback on its performance from the External Auditors (the latter was an area of improvement identified during the Committee's self-assessment 2018/19).**

J. J. WILKINSON,  
Clerk to the Council,

16 September 2019

<b>BUSINESS</b>		
1.	<b>Apologies for Absence.</b>	
2.	<b>Order of Business.</b>	
3.	<b>Declarations of Interest.</b>	
4.	<b>SCRUTINY BUSINESS</b>	
5.	<b>Minute.</b> (Pages 5 - 8)  Minute of Meeting of the Audit and Scrutiny Committee held on 22 August 2019 to be approved and signed by the Chairman. (Copy attached.)	5 mins
6.	<b>Any Other Scrutiny Items Previously Circulated</b>	
7.	<b>Any Other Scrutiny Items which the Chairman Decides are Urgent</b>	
8.	<b>AUDIT BUSINESS</b>	
9.	<b>Annual Treasury Management Report 2018/19</b>  Consider annual report by Chief Financial Officer on the Council's Treasury Management activities undertaken during financial year 2018/19 for review and scrutiny prior to Council approval. (Copy attached).	15 mins

10.	<b>External Auditors' Annual Audit Reports 2018/19</b>	30 mins
	Consider the Annual Audit Reports from the External Auditors on various entities for review and scrutiny prior to Council approval. (Copies attached).	
	(a) <b>Scottish Borders Council</b>	(Pages 9 - 54)
	(b) <b>SBC Trusts</b>	(Pages 55 - 78)
	(c) <b>Scottish Borders Council Pension Fund</b>	(Pages 79 - 122)
11.	<b>Audited Annual Reports and Accounts 2018/19</b> (Pages 123 - 128)	30 mins
	Consider report by the Chief Financial Officer on various entities' audited Annual Reports and Accounts for the year ended 31 March 2019 for review and scrutiny prior to Council approval. (Copies attached).	
	(a) <b>Scottish Borders Council</b>	(Pages 129 - 256)
	(b) <b>SBC Common Good Funds</b>	(Pages 257 - 282)
	(c) <b>SBC Charitable Trusts:</b>	(Pages 283 - 380)
	(i) SBC Welfare Trust (ii) SBC Education Trust (iii) SBC Community Enhancement Trust (iv) Ormiston Institution (v) SBC Charity Funds	
	(d) <b>Bridge Homes LLP</b>	(Pages 381 - 400)
	(e) <b>SB Supports LLP</b>	(Pages 401 - 434)
	(f) <b>SB Cares LLP</b>	(Pages 435 - 474)
	(g) <b>Lowood Tweedbank Ltd</b>	(Pages 475 - 482)
	(h) <b>Scottish Borders Council Pension Fund</b>	(Pages 483 - 544)
12.	<b>Fraud and Irregularity Update 2018/19</b> (Pages 545 - 562)	15 mins
	Consider a new national report by Audit Scotland that contains a summary of the cases of fraud and other irregularities at public bodies reported by external auditors for the financial year 2018/19 designed to share best practice and lessons learned. (Copies attached)	
13.	<b>Internal Audit Work to July 2019</b> (Pages 563 - 574)	15 mins
	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, and other work in progress to deliver the approved internal Audit Annual Plan 2019/20. (Copies attached).	
14.	<b>Any Other Audit Items Previously Circulated.</b>	

15.	<b>Any Other Audit Items which the Chairman Decides are Urgent.</b>	
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**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.**

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**Membership of Committee:-** Councillors S. Bell (Chairman), H. Anderson, K. Chapman, J. A. Fullarton, S. Hamilton (Vice-Chairman), N. Richards, H. Scott, S. Scott, E. Thornton-Nicol, Ms H Barnett and Mr M Middlemiss

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