

## AUDIT AND SCRUTINY COMMITTEE MONDAY, 27 JUNE 2022

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held VIA MICROSOFT TEAMS on MONDAY, 27 JUNE 2022 at 10.15 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.

J. J. WILKINSON,  
Clerk to the Council,

20 June 2022

BUSINESS		
1.	<b>Apologies for Absence.</b>	
2.	<b>Order of Business.</b>	
3.	<b>Declarations of Interest</b>	
4.	<b>Minute.</b> (Pages 3 - 6) Consider Minute of the Meeting held on 9 June 2022 for approval and signature by the Chairman. (Copy attached.)	2 mins
AUDIT BUSINESS		
5.	<b>Audit Business Action Tracker</b> (Pages 7 - 8) Consider and note progress made on the Action Tracker. (Copy attached.)	2 mins
6.	<b>External Audit Annual Plan 2021-22 for the Council</b> (Pages 9 - 28) Consider report by Audit Scotland. (Copy attached.)	10 mins
7.	<b>Internal Audit Work to May 2022</b> (Pages 29 - 46) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
8.	<b>Internal Audit Annual Assurance Report 2021-22</b> (Pages 47 - 58) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
9.	<b>Risk Management Annual Report 2021-22</b> (Pages 59 - 70) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
10.	<b>Counter Fraud Annual Report 2021-22</b> (Pages 71 - 76) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins

11.	<b>Annual Assurance Statement 2021/22 to the Scottish Housing Regulator</b> (Pages 77 - 88) Consider Report by Director Social Work and Practice. (Copy attached.)	10 mins
12.	<b>Draft Annual Governance Statement 2021-22</b> (Pages 89 - 98) Consider report by Chief Executive. (Copy attached.)	10 mins
13.	<b>Unaudited Accounts 2021-22 - Scottish Borders Council and various others</b> (Pages 99 - 362) Consider Report by Director Finance and Corporate Governance. (Copy attached.)	10 mins
14.	<b>Unaudited Report and Accounts 2021-22 of the Pension Fund</b> Consider report by Director Finance and Corporate Governance. (To follow.)	10 mins
15.	<b>Local Government in Scotland: Overview 2022</b> (Pages 363 - 410) Consider report by Audit Scotland. (Copy attached.)	5 mins
16.	<b>Proposed Briefings/Seminars at Development Sessions 2022-23 for Audit and Scrutiny Committee</b> (Pages 411 - 414) Consider report by Chief Officer Audit and Risk. (Copy attached.)	5 mins
17.	<b>Any Other Audit Items Previously Circulated.</b>	
18.	<b>Any Other Audit 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.

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**Membership of Committee:-** Councillors E. Thornton-Nicol (Chairman), N. Richards (Vice-Chairman), E. Robson, S. Scott, Mr M Middlemiss, Ms H Barnett, J. Anderson, P. Brown, J. Cox, M. Douglas, J. PatonDay and F. Sinclair

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