

A MEETING of the AUDIT COMMITTEE will be held VIA MICROSOFT TEAMS on MONDAY, 13 FEBRUARY 2023 at 10.00 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,

3 February 2023

BUSINESS		
1.	Apologies for Absence	
2.	Order of Business	
3.	Declarations of Interest	
4.	Minute	5 mins
	(a) Minute - 23 November 2022 Consider Minute of the Meeting held on 23 November 2022 for approval and signature by the Chair. (Copy attached.)	(Pages 3 - 8)
	(b) Minute - 12 December 2022 Consider Minute of the Meeting held on 12 December 2022 for approval and signature by the Chair. (Copy attached.)	(Pages 9 - 14)
	(c) Audit Committee Action Tracker Consider update on Audit Committee actions. (Copy attached.)	(Pages 15 - 16)
5.	Director Risk Management Presentation Consider presentation on corporate risks by Chief Executive.	15 mins
6.	Draft Treasury Management and Investment Strategy 2023-24 Consider report by Acting Chief Financial Officer. (To follow.)	15 mins

7.	Counter Fraud Controls Assessment 2022-23 (Pages 17 - 24) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
8.	National Fraud Initiative 2022-2023 Exercise Self-Appraisal Checklist (Pages 25 - 36) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
9.	Internal Audit Work to December 2022 (Pages 37 - 50) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
10.	Any Other Items Previously Circulated	
11.	Any Other Items which the Chair 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 E. Thornton-Nicol (Chair), N. Richards (Vice-Chair), J. Anderson, P. Brown, J. Cox, M. Douglas, J. PatonDay, E. Robson, S. Scott, F. Sinclair, Mr S. Whalley and Mr P. Whitfield

Please direct any enquiries to William Mohieddeen
Tel: 01835 826504; Email: william.mohieddeen@scotborders.gov.uk
