

A MEETING of the AUDIT COMMITTEE will be held VIA MICROSOFT TEAMS on MONDAY, 13 MARCH 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 March 2023

BUSINESS		
1.	Apologies for Absence	
2.	Order of Business	
3.	Declarations of Interest	
4.	Minute	5 mins
	(a) Minute - 13 February 2023 Consider Minute of the Meeting held on 13 February 2023 for approval and signature by the Chair. (To follow.)	
	(b) Audit Committee Action Tracker Consider update on Audit Committee actions. (To follow.)	
5.	Director Risk Management Presentation Consider presentation on corporate risks by Director Infrastructure and Environment.	15 mins
6.	Best Value Audit Actions Update (Pages 3 - 8) Consider update by Director People Performance and Change. (Copy attached.)	15 mins
7.	Follow-up Review 2022-23 of Completed Audit Recommendations (Pages 9 - 12) Consider report by Chief Officer Audit and Risk. (Copy attached.)	15 mins

8.	SBC Local Code of Corporate Governance (Pages 13 - 34) Consider report by Chief Executive. (Copy attached.)	10 mins
9.	External Audit Annual Plan 2022-23 for Scottish Borders Council Consider audit plan from Audit Scotland for Scottish Borders Council. (To follow.)	15 mins
10.	External Audit Annual Plan 2022-23 for the SBC Pension Fund (Pages 35 - 52) Consider audit plan by Audit Scotland for SBC Pension Fund. (Copy attached.)	10 mins
11.	Internal Audit Charter (Pages 53 - 64) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
12.	Internal Audit Strategy and Annual Plan 2023-24 (Pages 65 - 84) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
13.	Any Other Items Previously Circulated	
14.	Any Other Items which the Chair Decides are Urgent	

NOTES

- Timings given above are only indicative and not intended to inhibit Members' discussions.**
- 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
