

A MEETING of the AUDIT COMMITTEE will be held in the COUNCIL CHAMBER, COUNCIL HEADQUARTERS, NEWTOWN ST. BOSWELLS AND VIA MICROSOFT TEAMS on MONDAY, 25 SEPTEMBER 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,

18 September 2023

<b>BUSINESS</b>		
1.	<b>Apologies for Absence</b>	
2.	<b>Order of Business</b>	
3.	<b>Declarations of Interest</b>	
4.	<b>Minute and Action Tracker</b>	5 mins
5.	<b>Director Risk Management Presentation</b>  Consider presentation by Director – Resilient Communities.	30 mins
6.	<b>Internal Audit Work to 30 July 2023</b> (Pages 11 - 22)  Consider report by Chief Officer – Audit and Risk. (Copy attached.)	15 mins
7.	<b>Audit Scotland Fraud and Irregularity Report 2022/23</b> (Pages 23 - 28)  Consider report by Chief Officer – Audit and Risk. (Copy attached.)	15 mins
8.	<b>Annual Treasury Management Report 2022/23</b>  Consider report by Director – Finance and Procurement. (To follow.)	15 mins
9.	<b>External Audit Annual Audit Reports 2022/23</b>  Consider the Annual Audit Reports from the External Auditor on various entities for review and scrutiny prior to Council approval. (Reports to follow).  (a) Scottish Borders Council Pension Fund 2022-23 Annual Audit Report; and	20 mins

	(b) Audit Scotland Scottish Borders Council annual report	
10.	<b>Annual Report and Accounts</b> Consider report by Director – Finance and Procurement. (To follow.)	30 mins
	(a) <b>SBC Annual Accounts</b>	
	(b) <b>Scottish Borders Council Pension Fund</b>	
	(c) <b>Bridge Homes LLP Annual Accounts</b>	
	(d) <b>Lowood Tweedbank Ltd Annual Accounts</b>	
	(e) <b>SB Inspires LLP Annual Accounts</b>	
11.	<b>Any Other Items Previously Circulated</b>	
12.	<b>Any Other 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.

---

**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 Declan Hall  
Tel: 01835 826556; Email: Declan.Hall@scotborders.gov.uk

---