

A MEETING of the AUDIT COMMITTEE will be held VIA MICROSOFT TEAMS on MONDAY, 13 NOVEMBER 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.

N. MCKINLAY,
Director Corporate Governance,

3 November 2023

BUSINESS		
1.	Apologies for Absence	
2.	Order of Business	
3.	Declarations of Interest	
4.	Minute	5 mins
	(a) Minute - 25 September 2023 (Pages 3 - 12) Consider Minute of the Meeting held on 25 September 2023 for approval and signature by the Chair. (Copy attached.)	
	(b) Audit Committee Action Tracker (Pages 13 - 14) Consider update on Audit Committee actions. (Copy attached.)	
5.	Director Risk Management Presentation Consider presentation on corporate risks by Director People, Performance and Change.	30 mins
6.	Mid-Year Treasury Management Report 2023-24 (Pages 15 - 34) Consider Report by Director Finance and Procurement. (Copy attached.)	20 mins
7.	Internal Audit Work to October 2023 (Pages 35 - 44) Consider Report by Chief Officer Audit and Risk. (Copy attached.)	15 mins

8.	Internal Audit Mid-Term Performance Report 2023-24 (Pages 45 - 58) Consider Report by Chief Officer Audit and Risk. (Copy attached.)	15 mins
9.	Progress on Implementation of Internal Audit Recommendations Q2 2023-24 (Pages 59 - 66) Consider Report by Chief Officer Audit and Risk. (Copy attached.)	15 mins
10.	Counter Fraud Controls Assessment 2023-24 (Pages 67 - 74) Consider Report by Chief Officer Audit and Risk. (Copy attached.)	15 mins
11.	National Fraud Initiative 2022-2023 Exercise - Self-Appraisal Review Data Matches and Recording of Outcomes Phases (Pages 75 - 86) Consider Report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
12.	Any Other Items Previously Circulated	
13.	Any Other Items which the Chairs 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

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