

A MEETING of the AUDIT COMMITTEE will be held VIA MICROSOFT TEAMS on MONDAY, 12 FEBRUARY 2024 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,

5 February 2024

<b>BUSINESS</b>		
1.	<b>Apologies for Absence</b>	
2.	<b>Order of Business</b>	
3.	<b>Declarations of Interest</b>	
4.	<b>Minute</b>	5 mins
	(a) <b>Minute - 13 November 2023</b> (Pages 3 - 8) Consider Minute of the Meeting held on 13 November 2023 for approval and signature by the Chair. (Copy attached.)	
	(b) <b>Audit Committee Action Tracker</b> (Pages 9 - 10) Consider update on Audit Committee actions. (Copy attached.)	
5.	<b>Director Risk Management Presentation</b> Consider presentation on corporate risks by Director Finance and Procurement.	30 mins
6.	<b>Draft Treasury Management and Investment Strategy 2024-25</b> (Pages 11 - 66) Consider report by Director Finance and Procurement. (Copy attached.)	20 mins
7.	<b>Internal Audit Work to December 2023</b> (Pages 67 - 78) Consider report by Chief Officer Audit and Risk. (Copy attached.)	15 mins

8.	<b>Progress on Implementation of Internal Audit Recommendations Q3 2023-24</b> (Pages 79 - 86) Consider report by Chief Officer Audit and Risk. (Copy attached.)	15 mins
9.	<b>Account Commission Local Government in Scotland Financial Bulletin 2022-23</b> (Pages 87 - 120) Consider report by Audit Scotland. (Copy attached.)	15 mins
10.	<b>Any Other Items Previously Circulated</b>	
11.	<b>Any Other Items which the Chair 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 (Chair), N. Richards (Vice-Chair), J. Anderson, J. Cox, M. Douglas, J. PatonDay, E. Robson, S. Scott, F. Sinclair, Mr S. Whalley and Mr P. Whitfield

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