

A MEETING of the AUDIT COMMITTEE will be held VIA MICROSOFT TEAMS on MONDAY, 11 MARCH 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,

4 March 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 - 12 February 2024</b> (Pages 3 - 6) Consider Minute of the Meeting held on 12 February 2024 for approval and signature by the Chair. (Copy attached.)	
	(b) <b>Audit Committee Action Tracker</b> (Pages 7 - 8) Consider update on Audit Committee action. (Copy attached.)	
5.	<b>Director Risk Management Presentation</b> Consider presentation on corporate risks by Director Corporate Governance.	30 mins
6.	<b>Follow-Up Review 2023-24 of Completed Internal Audit Recommendations</b> (Pages 9 - 14) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
7.	<b>External Audit Annual Plan 2023-24 for the Council</b> Consider report by Audit Scotland. (To follow.)	15 mins
8.	<b>External Audit Annual Plan 2023-24 for the Pension Fund</b> (Pages 15 - 30)	10 mins

	Consider report by Audit Scotland. (Copy attached.)	
9.	<b>Internal Audit Charter</b> (Pages 31 - 42) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
10.	<b>Internal Audit Strategy and Annual Plan 2024-25</b> (Pages 43 - 62) Consider report by Chief Officer Audit and Risk. (Copy attached.)	20 mins
11.	<b>Any Other Items Previously Circulated</b>	
12.	<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 and Mr P. Whitfield

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