



## **NOTICE OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE**

**TUESDAY 30 NOVEMBER 2021, 10.00am**  
VIA DIGITAL MEETINGS FACILITY

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### **Agenda of Business**

#### **Apologies**

#### **Declarations of Interest**

*Members should declare any financial and non-financial interests they have in the items of business for consideration, identifying the relevant agenda item and the nature of their interest.*

1. Minutes of the Audit and Governance Committee held on 21 September 2021 (for approval) **(pages 1 - 10)**
2. Internal Audit Report – November 2021 – Report by the Service Manager – Internal Audit **(pages 11 - 32)**
3. Internal Audit Charter & Internal Audit Flexible Resourcing – Report by the Service Manager – Internal Audit **(pages 33 - 40)**
4. Internal Audit Report - National Fraud Initiative – Report by the Service Manager – Internal Audit **(pages 41 - 44)**
5. Annual Accounts 2020/21 – Report by the Executive Director for Council Resources **(Document Pack No.2)**
6. ISA 260 Letters from Audit Scotland to those charged with Governance:
  - a. East Lothian Council Audit of Annual Accounts 2020/21 **(Document Pack No.2)**
  - b. Dr Bruce Fund Audit of Annual Accounts 2020/21 **(Document Pack No.2)**
7. ELC 2020/21 Annual Audit Report – Audit Scotland **(Document Pack No.2)**
8. Treasury Management - Mid Year Review 2021-22 – Report by the Executive Director for Council Resources **(pages 45 - 54)**
9. Service Risk Registers – Report by the Chief Executive **(pages 55 - 84)**
10. Enjoyleisure Report (for the period March 2020 to October 2021) - Report by the Chief Executive of Enjoyleisure **(pages 85 - 96)**
11. East Lothian Land Ltd 2020/21 – Report by the Companies Manager, East Lothian Land Ltd **(pages 97 - 130)**

**Monica Patterson  
Chief Executive  
John Muir House  
Haddington  
25 November 2021**