



NOTICE OF THE MEETING OF THE EAST LOTHIAN INTEGRATION JOINT BOARD AUDIT & RISK COMMITTEE

TUESDAY 23 SEPTEMBER 2025, 2.00pm
VIA DIGITAL MEETINGS SYSTEM

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. Appointment of a Chair
2. EL IJB Audit & Risk Committee Meeting Minutes: 3 June 2025 (for approval); and Matters Arising (**Pages 1 - 6**)
3. Independent Auditor's Review of the Annual Accounts:
 - a. Audit Scotland ISA 580 Letter (**pages 7 - 16**)
 - b. 2024/25 EL IJB Annual Audit Report (**to follow**)
4. EL IJB Audited Annual Accounts 2024/25 – Report by the Chief Finance Officer (**pages 17 - 60**)
5. 2025/26 Risk Register Review – Report by the Chief Finance Officer (**pages 61 - 74**)
6. Internal Audit Report – Financial Planning – Report by the Chief Internal Auditor (**pages 75 - 86**)

Fiona Wilson
Chief Officer
East Lothian Integration Joint Board
17 September 2025