



NOTICE OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE

**TUESDAY 25 NOVEMBER 2025, 10AM
VIA THE DIGITAL MEETINGS FACILITY**

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 & Governance Committee meeting 16 September 2025 (**page 1-5**)
2. Audit & Governance Annual Work Plan 2025/26 (**page 7-8**)
3. Audit & Governance Action Record 2025/26 (**page 9-10**)
4. Risk Registers – Report by the Chief Executive (**page 11-14**)
 - a) Infrastructure (**page 15-35**)
 - b) Finance (**page 36-39**)
 - c) Corporate Support (**page 40-43**)
- ELC Risk Matrix (**page 44**)
5. Corporate Governance Framework – Report by Depute Chief Executive for Resources and Economy (**page 45-93**)
6. Internal Audit Report - November 2025 – Report by the Service Manager - Internal Audit (**page 95-110**)
7. East Lothian Council 2024/25 Annual Audit Report (Proposed) – Report by External Audit (Audit Scotland) (**page 111-168**)
 - a) ELC Audit of 2024/25 Annual Accounts including Proposed Independent Auditor's report and Letter of Representation (**page 169-179**)
 - b) Dr Bruce Fund Audit of 2024/25 Annual Accounts including Proposed Independent Auditor's report and Letter of Representation (**page 180-202**)

8. Annual Accounts 2024/25 – Report by the Depute Chief Executive for Resources and Economy (**page 203-381**)
9. Treasury Management Mid-Year Review Report – Report by the Depute Chief Executive for Resources and Economy (**page 383-398**)
10. East Lothian Land Ltd – Report by Companies Manager, East Lothian Land Ltd (**page 399-420**)

**Laurence Rockey
Chief Executive
John Muir House
Haddington
18/11/2025**