

**Audit & Governance
Action Record 2025/26**

Action Ref.	Meeting Date	Item Number and Title	Action(s) Agreed	Action Owner(s)	Target Completion Date	Actual Completion Date	Comments/Responses/ Additional Information
25/01	25.03.25	03 Internal Audit Report 2025	Additional question: to provide Members with a figure for the recovery of funds for housing voids	Duncan Stainbank	n/a		
25/02	25 03 25	08 East Lothian Investments Ltd	Additional question: to provide analysis of the distribution of funds to businesses to see if there was a demographic or equalities split	Lisa Deegan	n/a		Ms Deegan sent an email to Members of the Audit & Governance Committee showing the geographical demographic analysis of recent ELI loans. This covers the loans from June 2023 through to March 2025.
25/03	25 03 25	08 East Lothian Investments Ltd	Additional question: to provide information on the amount of debt left within the company, provided as a monetary value instead of a percentage	Lisa Deegan	n/a		
25/04	17.06.25	03 Internal Audit Report – June 2025	Additional question: to provide information on the financial strain on the Council of staff sickness absences	Paul Ritchie	n/a		Recommended for Closure An email was sent to Members of Audit & Governance Committee on 26 June 2025 setting

Audit and Governance Committee - Annual Work Plan 2024/25

Meeting Date	Internal Audit Reports	External Audit Reports	Governance	Risk	Accounts Commission/ Audit Scotland reports
16/09/25	Internal Audit September 2025 report (individual audits tbc) Revised Audit Plan 2024/25		Housing Annual Assurance Statement Financial Management Code - Update	Housing RR Communities RR Development RR	
25/11/25	Internal Audit November 2025 report (individual audits tbc) Internal Audit Charter	ELC 2024/25 Annual Audit Report Audit Scotland National Reports	Treasury Management Mid-Year Review Report Enjoyleisure annual report Brunton Theatre Trust East Lothian Land Ltd Annual Accounts 2024/25	Infrastructure RR Corporate Support RR Finance RR	

Meeting Date	Internal Audit Reports	External Audit Reports	Governance	Risk	Accounts Commission/ Audit Scotland reports
			<i>(additional meeting may be required in November)</i>		
24/03/26	Internal Audit March report (individual audits tbc) Internal Audit Plan 2025/26	Annual Audit Plan 2025/26	Council Improvement Plan Monitoring Report East Lothian Investments Ltd Information Governance	Health & Social Care Partnership RR Education RR Children's Services RR Risk Strategy Update	
15/06/26	Internal Audit June report – (individual audits tbc) Annual Internal Audit Report 2025/26 Controls Assurance Statement 2025/26	Management Letter/Report on Key Controls 2025/26	Annual Treasury Management Review 2025/26 Corporate Governance Self-evaluation/ Annual Governance Statement 2026	Corporate RR	

**Invite either Carlo Grilli or Zarya Rathe to the agenda-setting meeting and send both the draft agenda and report deadline info.*