



NOTICE OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE

**TUESDAY 24 MARCH 2026, 10AM
VIA HYBRID MEETING 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. Minutes of the Audit & Governance Committee meeting 25 November 2025 (**page 1 – 6**)
2. Audit & Governance Annual Work Plan 2025/26 (**page 7 – 8**)
3. Audit & Governance Action Record 2025/26 (**page 9**)
4. Risk Registers – Report by the Chief Executive (**page 11 – 14**)
 - a) Education (**page 15 – 21**)
 - b) Children’s Services (**page 23 – 25**)
 - c) Health and Social Care Partnership (**page 27 – 38**)

ELC Risk Matrix (**page 39**)

5. Internal Audit Report – March 2026 – Report by the Service Manager - Internal Audit (**page 41 – 66**)
6. Internal Audit Strategy & Plan 2026/27 – Report by the Service Manager – Internal Audit (**page 67 – 83**)
7. East Lothian Council – Draft: Annual Audit Plan 2025/26 – Report by External Audit (**page 85 – 122**)
8. Counter Fraud Annual Plan 2026/27– Report by the Service Manager – Internal Audit (**page 123 – 127**)
9. Internal Audit Charter 2026/27 – Report by the Service Manager – Internal Audit (**page 129 – 141**)

10. East Lothian Land Ltd – Report by Companies Manager, East Lothian Council
(page 143 – 164)
11. East Lothian Investments Ltd – Report by Companies Manager, East Lothian Council
(page 165 – 187)
12. Brunton Theatre Trust – Report by Team Manager – Arts Service **(page 189 – 195)**
13. Enjoy Leisure – Report by Chief Executive of Enjoyleisure **(page 197 – 211)**
14. East Lothian Mid-Market Homes LLP – Report by the Deputy Chief Executive Children and Communities **(page 213 – 217)**

**Laurence Rockey
Chief Executive
John Muir House
Haddington
17 March 2026**