

Notice of Meeting and Agenda



Audit Committee

Venue: Council Chambers/Hybrid,
Midlothian House, Dalkeith, EH22 1DN

Date: Monday, 24 February 2025

Time: 11:00

Executive Director : Place

Contact:

Clerk Name: Democratic Services
Clerk Telephone:
Clerk Email: democratic.services@midlothian.gov.uk

Further Information:

This is a meeting which is open to members of the public.

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1 Welcome, Introductions and Apologies

2 Order of Business

Including notice of new business submitted as urgent for consideration at the end of the meeting.

3 Declaration 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.

4 Minute of Previous Meeting

	Minute of Audit Committee 25 November 2024 submitted for approval	5 - 16
4.2	Action Log	17 - 18

5 Public Reports

5.1	Midlothian Council Annual Audit Plan 2024/25 - Draft, report by Audit Director, Audit Scotland	19 - 38
5.2	Local Government in Scotland: Financial Bulletin 2023/24, report for information, Audit Scotland	39 - 74
5.3	Treasury Management and Investment Strategy 2025/26 & Prudential Indicators, report by Chief Financial Officer & Section 95 Officer	75 - 152
5.4	Internal Audit Work to January 2025, report by Chief Internal Auditor	153 - 164
5.5	Internal Audit Mid-Term Performance Report 2024/25, report by Chief Internal Auditor	165 - 176
5.6	Internal Audit Charter, report by Chief Internal Auditor	177 - 190
5.7	Internal Audit Strategy and Annual Plan 2025/26, report by Chief Internal Auditor	191 - 206
5.8	Counter Fraud Annual Plan 2025/26, report by Chief Internal Auditor	207 - 212
5.9	Audit Committee Recruitment of an Independent Member, report by Chief Internal Auditor	213 - 224

5.10 Strategic Risk Profile Quarter 2&3, 2024-25, report by Chief Officer Place

225 - 306

6 **Private Reports**

No items for discussion

7 **Date of Next Meeting**

The next meeting will be held on Monday 16 June 2025 at 11am.