

# Notice of Meeting and Agenda



## Audit Committee

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

**Date:** Monday, 25 November 2024

**Time:** 11:00

### Executive Director : Place

**Contact:**

Clerk Name: Democratic Services  
Clerk Telephone:  
Clerk Email: [democratic.services@midlothian.gov.uk](mailto:democratic.services@midlothian.gov.uk)

### Further Information:

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

**Privacy notice: Please note that this meeting may be recorded. The recording may be publicly available following the meeting. If you would like to know how Midlothian Council collects, uses and shares your personal information, please visit our website: [www.midlothian.gov.uk](http://www.midlothian.gov.uk)**

## **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**

---

4.1 Minute of Audit Committee 30 September 2024 3 - 12

4.2 Audit Committee Action Log Nov 2024 13 - 14

## **5 Public Reports**

---

5.1 Annual Audit Report to Members and the Controller of Audit – year ended 31 March 2024, report by Audit Scotland, External Auditor 15 - 72

5.2 Annual Accounts for the year ended 31 March 2024, report by Chief Financial Officer 73 - 180

5.3 Treasury Management Mid-Year review 2024/2025, report by Chief Financial Officer 181 - 204

5.4 Internal Audit Work to October 2024, report by Chief Internal Auditor 205 - 218

5.5 Follow-Up Review of Completed Internal Audit Recommendations and Progress Update, report by Chief Internal Auditor 219 - 234

5.6 Audit Scotland Report: The National Fraud Initiative in Scotland 2024, report by Chief Internal Auditor 235 - 268

## **6 Private Reports**

---

No items for discussion

## **7 Date of Next Meeting**

---

The next meeting will be held on Monday 27 January 2025 at 11am.