

Notice of Meeting and Agenda



Audit Committee

Venue: Virtual Meeting,

Date: Tuesday, 09 March 2021

Time: 11:00

Executive Director : Place

Contact:

Clerk Name:	Janet Ritchie
Clerk Telephone:	0131 271 3158
Clerk Email:	janet.ritchie@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

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 Meeting of 8 December 2020 - For Approval 5 - 12

4.2 Action Log 13 - 16

5 Public Reports

5.1 Internal Audit Work to January 2021 - Report by Chief Internal Auditor. 17 - 30

5.2 Internal Audit Follow-Up of Recommendations Progress - Report by Chief Internal Auditor. 31 - 44

5.3 Counter Fraud Controls Assessment - Report by Executive Director Place. 45 - 52

5.4 Local Code of Corporate Governance - Report by Chief Executive. 53 - 74

5.5 Covid-19: What it means for public audit in Scotland – Update by Audit Scotland. 75 - 82

5.6 Provisional Annual Audit Plan Year ending 31 March 2021 – Report by External Auditors, EY. 83 - 116

5.7 Accounts Commission: Local Government in Scotland Financial Overview 2019/20 (January 2021) - Report by Chief Officer Corporate Solutions. 117 - 128

5.8 Internal Audit Charter - Report by Chief Internal Auditor. 129 - 138

5.9 Internal Audit Strategy and Annual Plan 2021/22 - Report by Chief Internal Auditor. 139 - 156

5.10 Counter Fraud Annual Plan 2021/22 - Report by Chief Internal Auditor. 157 - 162

6 Private Reports

No private reports to be discussed at this meeting.

7 Date of Next Meeting

The next meeting will be held on Tuesday 22 June 2021 at 11.00 am.