

# Notice of Meeting and Agenda



## Audit Committee

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

**Date:** Tuesday, 24 September 2019

**Time:** 10:00

### Director, Resources

**Contact:**

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### Further Information:

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

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## **1 Welcome, Introductions and Apologies**

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## **2 Order of Business**

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

## **3 Declaration of Interest**

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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**

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**4.1** Minute of meeting of 24 June 2019 submitted for approval 3 - 8

**4.2** Action Log 9 - 10

## **5 Public Reports**

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**5.1** External Annual Audit Report 2018/19 - Report by External Auditors

**5.2** Financial Statements for the year ended 31 March 2019 - Report by Head of Finance and Integrated Service Support 11 - 128

**5.3** Lothian Buses Pension Fund - Report by Legal Services Manager 129 - 174

**5.4** Risk Management Update for 1 April 2019 – 30 June 2019 175 - 210

**5.5** Audit Scotland Fraud and Irregularity update 2018/19 211 - 228

**5.6** Proposed Change to the Scheduled Meeting Dates from December 2019 – December 2020 - Report by Independent Chair 229 - 230

**5.7** Internal Audit Follow-Up of Completed Recommendations 231 - 234

**5.8** Internal Audit Work to August 2019 - Report by Chief Internal Auditor 235 - 242

## **6 Private Reports**

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No items for discussion

## **7 Date of Next Meeting**

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The next meeting will be held on Tuesday 3 December 2019