



Audit Committee

Date Thursday 25 February 2021
Time 9.30 am
Venue Remote Meeting - This meeting is being held remotely via Microsoft Teams

Business

Part A

**Items during which the Press and Public are welcome to attend.
Members of the Public can ask questions with the Chairman's agreement.**

1. Apologies for absence
2. Minutes of the meeting held on 26 November 2020 (Pages 5 - 10)
3. Declarations of interest, if any
4. Opportunity for Committee to meet Alan Patrickson, the Council's Corporate Director, Neighbourhoods and Climate Change
5. Quarter 3 2020/21 Health, Safety and Wellbeing Performance Report - Report of the Occupational Health and Safety Manager (Pages 11 - 30)
6. Changes to the Code of Practice for Local Authority Accounting in the UK - Report of Corporate Director of Resources (Interim) (Pages 31 - 36)
7. Agreement of Accounting Policies for Application in the 2020-21 Financial Statements - Report of Corporate Director of Resources (Interim) (Pages 37 - 74)
8. Final Accounts Timetable for the Year Ended 31 March 2021 - Report of Corporate Director of Resources (Interim) (Pages 75 - 82)
9. External Audit - 2019/20 Annual Audit Letter - Report of the External Auditor (Pages 83 - 106)

10. External Audit - Durham County Council Audit Strategy Memorandum Year Ended 31 March 2021 - Report of the External Auditor (Pages 107 - 142)
11. External Audit - Durham Pension Fund Audit Strategy Memorandum Year Ended 31 March 2021 - Report of the External Auditor (Pages 143 - 172)
12. Corporate Governance Review 2020/2021 - Key Dates - Report of Corporate Director of Resources (Interim) (Pages 173 - 176)
13. Annual Governance Statement for the year April 2019 - March 2020: Actions Update - Report of Corporate Director of Resources (Interim) (Pages 177 - 182)
14. Strategic Risk Management Progress Report for the Quarter Ended 31 December 2020 - Report of Corporate Director of Resources (Interim) (Pages 183 - 202)
15. Revised Risk Management Policy and Strategy - Report of Corporate Director of Resources (Interim) (Pages 203 - 210)
16. CIPFA Guidance: Head of Internal Audit Annual Opinions: Addressing the Risk of a Limitation of Scope - Report of Chief Internal Auditor and Corporate Fraud Manager (Interim) (Pages 211 - 222)
17. Internal Audit Progress Report for the quarter ended 31 December 2020 - Report of Chief Internal Auditor and Corporate Fraud Manager (Interim) (Pages 223 - 240)
18. Emergent Internal Audit Plan 2021/2022 - Report of Chief Internal Auditor and Corporate Fraud Manager (Interim) (Pages 241 - 256)
19. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration
20. Any resolution relating to the exclusion of the public during the discussion of items containing exempt information

Part B

Items during which it is considered the meeting will not be open to the public (consideration of exempt or confidential information)

21. Internal Audit Progress Report for the quarter ended 31 December 2020 - Report of Chief Internal Auditor and Corporate Fraud Manager (Interim) (Pages 257 - 278)
22. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration

Helen Lynch
Head of Legal and Democratic Services

County Hall
Durham
17 February 2021

To: **The Members of the Audit Committee**

Councillor E Bell (Chair)
Councillor J Rowlandson (Vice-Chair)

Councillors C Carr, J Clark, B Kellett, J Nicholson, J Robinson,
J Shuttleworth and O Temple

Co-opted Members:

Mr C Robinson and Mr I Rudd

Contact: Jackie Graham

Tel: 03000269704
