



Audit Committee

Date Monday 28 February 2022
Time 9.30 am
Venue Council Chamber, County Hall, Durham

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 29 November 2021 (Pages 5 - 10)
3. Declarations of interest, if any
4. 2021/22 Quarter 3 Health, Safety and Wellbeing Performance Report - Report of the Occupational Health and Safety Manager (Pages 11 - 32)
5. Changes to the Code of Practice for Local Authority Accounting in the UK for 2021/22 - Report of Corporate Director of Resources (Pages 33 - 40)
6. Agreement of Accounting Policies for Application in the 2021-22 Financial Statements - Report of Corporate Director of Resources (Pages 41 - 76)
7. Final Accounts Timetable for the Year Ended 31 March 2022 - Report of Corporate Director of Resources (Pages 77 - 82)
8. External Audit 2020/21 - Progress Report - Report of the External Auditor (Pages 83 - 98)
9. External Audit - Durham County Council Audit Strategy Memorandum Year Ending 31 March 2022 - Report of the External Auditor (Pages 99 - 130)

10. External Audit - Durham County Council Pension Fund Audit Strategy Memorandum Year Ending 31 March 2022 - Report of the External Auditor (Pages 131 - 158)
11. Corporate Governance Review 2021/22 - Key Dates - Report of Corporate Director of Resources (Pages 159 - 162)
12. Strategic Risk Management Progress Report for 2021/22 - Review 3: 1 October – 31 December 2021 - Report of Corporate Director of Resources (Pages 163 - 198)
13. Risk Management Policy and Strategy - Report of Corporate Director of Resources (Pages 199 - 210)
14. Internal Audit Progress Update Report - Period Ended 31 December 2021 - Report of Chief Internal Auditor and Corporate Fraud Manager (Pages 211 - 226)
15. Emergent Internal Audit Plan for the period from 01 April 2022 to 31 March 2023 - Report of Chief Internal Auditor and Corporate Fraud Manager (Pages 227 - 242)
16. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration
17. 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)

18. Internal Audit Progress Report - Period Ended 31 December 2021 - Report of Chief Internal Auditor and Corporate Fraud Manager (Pages 243 - 254)
19. 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
18 February 2022

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

Councillor A Watson (Chair)
Councillor L Fenwick (Vice-Chair)

Councillors A Jackson, M Johnson, B Kellett, M McGaun,
R Ormerod and T Smith

Co-opted Members:

Mr C Robinson and Mr I Rudd

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