



Audit Committee

Date Tuesday 28 February 2023

Time 9.30 am

Venue Committee Room 1A , County Hall, Durham

Business

Part A

Items which are open to the Public and Press

1. Apologies for absence
2. Minutes of the meeting held on 28 November 2022 (Pages 3 - 12)
3. Declarations of interest, if any
4. Health, Safety and Wellbeing Performance Report Quarter 3 2022/2023 - Report of the Corporate Health and Safety Manager (Pages 13 - 32)
5. Changes to the Code of Practice for Local Authority Accounting in the UK (CIPFA Code) - Report of Corporate Director of Resources (Pages 33 - 38)
6. Agreement of Accounting Policies for Application in the 2022-23 Financial Statements - Report of Corporate Director of Resources (Pages 39 - 74)
7. Final Accounts Timetable for the Year Ended 31 March 2023 - Report of the Corporate Director of Resources (Pages 75 - 82)
8. External Audit 2021/22 - Progress Report - Report of the External Auditor (Pages 83 - 102)
9. Corporate Governance Review 2022/23 - Key Dates - Report of the Corporate Director of Resources (Pages 103 - 108)
10. Strategic Risk Management Progress Report for 2022/23 - Review 3: 1 October - 31 December 2022 - Report of the Corporate Director of Resources (Pages 109 - 156)
11. Revised Risk Management Policy and Strategy - Report of Corporate Director of Resources (Pages 157 - 168)
12. Internal Audit Progress Report Period Ending 31 December 2022 - Report of Corporate Director of Resources (Pages 169 - 186)

13. Emergent Internal Audit Plan 2023/24 - Report of Corporate Director of Resources (Pages 187 - 202)
14. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration
15. 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)

16. Internal Audit Progress Report Period Ending 31 December 2022 - Report of the Corporate Director of Resources (Pages 203 - 208)
17. 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
20 February 2023

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

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

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

Co-opted Members:

Mr C Robinson and Mr I Rudd

Contact: Jo March

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