



## **Audit Committee**

**Date** Thursday 29 February 2024  
**Time** 1.00 pm  
**Venue** Committee Room 1A

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### **Business**

#### **Part A**

#### **Items which are open to the Public and Press**

1. Apologies for absence
2. Minutes of the meeting held on 27 November 2023 (Pages 5 - 16)
3. Declarations of interest, if any
4. Looked After Children's Sufficiency Strategy - Presentation by the Head of Children's Social Care (Pages 17 - 50)
5. Pension Fund Valuation and General Update - Presentation by the Head of Pensions (Pages 51 - 68)
6. Health, Safety and Wellbeing Performance Report Quarter 3 2023/2024 - Joint Report of the Corporate Director of Regeneration, Economy and Growth and the Corporate Director of Resources (Pages 69 - 94)
7. Changes to the Code of Practice for Local Authority Accounting in the UK for 2023-24 - Report of the Corporate Director of Resources (Pages 95 - 98)
8. Agreement of Accounting Policies for Application in the 2023-24 Financial Statements - Report of the Corporate Director of Resources (Pages 99 - 136)
9. Addressing the Local Audit Backlog in England – Proposals published for Consultation - Report of the Corporate Director of Resources (Pages 137 - 146)
10. Final Accounts Timetable for the Year Ended 31 March 2024 - Report of the Corporate Director of Resources (Pages 147 - 154)
11. CIPFA Finance Review - Report of the Corporate Director of Resources (Pages 155 - 210)

12. Corporate Governance Review 2023/24- Key Dates - Report of the Corporate Director of Resources (Pages 211 - 216)
13. Strategic Risk Management Progress Report for 2023/24 - Review 3: 1 October - 31 December 2023 - Report of the Corporate Director of Resources (Pages 217 - 264)
14. Risk Management Policy and Strategy - Report of the Corporate Director of Resources (Pages 265 - 278)
15. Internal Audit Progress Update Report Period Ended 31 December 2023 - Report of the Corporate Director of Resources (Pages 279 - 296)
16. Emergent Internal Audit Plan for the period from 1 April 2024 to 31 March 2025 - Report of the Corporate Director of Resources (Pages 297 - 312)
17. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration
18. 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)**

19. Internal Audit Progress Report period Ended 31 December 2023 - Report of the Corporate Director of Resources (Pages 313 - 318)
20. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration

**Helen Bradley**  
Head of Legal and Democratic Services

County Hall  
Durham  
21 February 2024

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

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

Councillors A Hanson, P Heaviside, A Jackson, B Kellett,  
D Oliver, R Ormerod and T Smith

**Co-opted Members:**

Mr C Robinson and Mr I Rudd

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**Contact: Amanda Stephenson      Tel: 03000 269703**

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