



## **Audit Committee**

**Date**      **Friday 28 February 2025**

**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 29 November 2024 (Pages 5 - 16)
3. Declarations of interest, if any
4. Quarter three 2024/25 Health, Safety and Wellbeing Performance Report - Report of the Corporate Director of Resources (Pages 17 - 46)
5. Changes to the Code of Practice for Local Authority Accounting in the UK for 2024/25 - Report of the Corporate Director of Resources (Pages 47 - 52)
6. Agreement of Accounting Policies for Application in the 2024/25 Financial Statements - Report of the Corporate Director of Resources (Pages 53 - 82)
7. Overhauling the Local Audit System in England – Ministry of Housing, Communities and Local Government (MHCLG) Consultation on Local Audit Reform - Report of the Corporate Director of Resources (Pages 83 - 92)
8. Final Accounts Timetable for the year ended 31 March 2025 - Report of the Corporate Director of Resources (Pages 93 - 100)
9. Corporate Governance Review 2024/25 – Key Dates - Report of the Corporate Director of Resources (Pages 101 - 106)
10. Strategic Risk Management Progress Report for 2024/25 Review 3: 1 October 2024 – 31 December 2024 - Report of the Corporate Director of Resources (Pages 107 - 168)

11. Risk Management Policy and Strategy - Report of the Corporate Director of Resources (Pages 169 - 182)
12. Internal Audit Progress Update Report Period Ended 31 December 2024 - Report of the Corporate Director of Resources (Pages 183 - 200)
13. Emergent Internal Audit Plan for the period from 1 April 2025 to 31 March 2026 - Report of the Chief Internal Auditor and Corporate Fraud Manager (Pages 201 - 218)
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 Ended 31 December 2024 - Report of the Corporate Director of Resources (Pages 219 - 232)
17. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration

**Helen Bradley**

Director of Legal and Democratic Services

County Hall  
Durham  
20 February 2025

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

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

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

**Co-opted Members:**

Mr F Barnish, Mr C Robinson and Mr I Rudd

---

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

---