



## **Audit Committee**

**Date**        **Friday 28 February 2014**  
**Time**        **11.00 am**  
**Venue**       **Committee Room 1B, County Hall, Durham**

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### **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 28 November 2013 (Pages 1 - 8)
3. Declarations of interest, if any
4. Outline of the Council's Financial Procedure Rules - Presentation by the Head of Corporate Finance
5. Outline of the Council's Corporate Procurement Rules - Presentation by the Head of Corporate Finance
6. Agreement of Accounting Policies for Application in the 2013/14 Financial Statements - Report of the Corporate Director, Resources (Pages 9 - 36)
7. Final Accounts Timetable for the year ended 31 March 2014 - Report of the Corporate Director, Resources (Pages 37 - 42)
8. Changes to the Code of Practice for Local Authority Accounting in the UK for 2013/14 - Report of the Corporate Director, Resources (Pages 43 - 50)
9. External Audit Progress Report - Report of the External Auditor (Pages 51 - 62)
10. External Audit Annual Grant Claim Report - Report of the External Auditor (Pages 63 - 72)
11. Strategic Risk Management Progress Report for the Quarter period October to December 2013 - Report of the Corporate Director, Resources (Pages 73 - 84)

12. Internal Audit Charter - Report of the Chief Internal Auditor and Corporate Fraud Manager (Pages 85 - 114)
13. Internal Audit Progress Report Quarter Ended 31 December 2013 - Report of the Chief Internal Auditor and Corporate Fraud Manager (Pages 115 - 142)
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 Quarter Ended 31 December 2013 - Report of the Chief Internal Auditor and Corporate Fraud Manager (Pages 143 - 154)
17. Overdue Audit Recommendations - Verbal Update of the Chief Internal Auditor and Corporate Fraud Manager
18. Internal Audit Report - Asset Disposals - Report of the Chief Internal Auditor and Corporate Fraud Manager (Pages 155 - 174)
19. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration

**Colette Longbottom**

Head of Legal and Democratic Services

County Hall  
Durham  
20 February 2014

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

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

Councillors L Armstrong, C Carr, S Forster, J Hillary, O Temple,  
T Smith and W Stelling

**Co-opted Members:**

K Larkin-Bramley and T Hoban

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**Contact: Jackie Graham**

**Tel: 03000269704**

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