

## Agenda

**Meeting: Audit Committee**

**Venue: Remote live broadcast meeting using Microsoft Teams**

**Date: Monday 26 October 2020 at 1.30 pm**

Pursuant to The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority Police and Crime Panel Meetings) (England and Wales) Regulations 2020, this meeting will be held using video conferencing with a live broadcast to the Council's YouTube site. Further information on this is available on the committee pages on the Council website - <https://democracy.northyorks.gov.uk/>

The meeting will be available to view once the meeting commences, via the following link - [www.northyorks.gov.uk/livemeetings](http://www.northyorks.gov.uk/livemeetings) Recording of previous live broadcast meetings are also available there.

### Business

1. **Apologies for Absence**
2. **Minutes of the meeting held on 20 December 2019** (Pages 5 to 8)
3. **Declarations of Interest**
4. **Public Questions or Statements**

Members of the public may ask questions or make statements at this meeting if they have given notice (including the text of the question/statement) to Ruth Gladstone of Democratic Services (*contact details at the foot of page 1*) by midday on Wednesday 21 October 2020. Each speaker should limit themselves to 3 minutes on any item. Members of the public who have given notice will be invited to speak:-

- at this point in the meeting if their questions/statements relate to matters which are not otherwise on the Agenda (subject to an overall time limit of 30 minutes);

- when the relevant Agenda item is being considered if they wish to speak on a matter which is on the Agenda for this meeting.

5. **Progress on Issues Raised by the Committee** – Joint report of the Corporate Director – Strategic Resources and the Assistant Chief Executive (Legal and Democratic Services)  
(Pages 9 to 11)
6. **Internal Audit Work / Internal Control Matters regarding the Business and Environmental Services Directorate:-**
  - (a) Report of the Head of Internal Audit  
(Pages 12 to 17)
  - (b) Report of the Corporate Director – Business and Environmental Services  
(Pages 18 to 37)
7. **Internal Audit Work / Internal Control Matters regarding the Children and Young People’s Services Directorate:-**
  - (a) Report of the Head of Internal Audit  
(Pages 38 to 52)
  - (b) Report of the Corporate Director – Children and Young People’s Services  
(Pages 53 to 79)
8. **Internal Audit Report on Information Technology, Corporate Themes and Contracts** – Report of the Head of Internal Audit  
(Pages 80 to 94)
9. **External Auditor Reports about the 2019/20 Audits of:-**
  - (a) North Yorkshire Pension Fund  
(Pages 95 to 122)
  - (b) North Yorkshire County Council  
(Pages 123 to 157)
10. **Report Following the Detailed Review of the draft Statement of Final Accounts for 2019/20** – Report of the Members’ Working Group  
(Pages 158 to 160)
11. **Statement of Final Accounts for 2019/20 including Letter of Representation** – Report of the Corporate Director – Strategic Resources  
(Pages 161 to 365)
12. **Annual Report of the Audit Committee** – Report of the Chair of the Audit Committee  
(Pages 366 to 372)
13. **Progress on 2020/21 Internal Audit Plan** – Report of the Head of Internal Audit  
(Pages 373 to 376)
14. **Counter Fraud and Associated Matters** – Report of the Head of Internal Audit  
(Pages 377 to 431)

15. **Business Continuity – Update Report** – Report of the Assistant Director Policy, Partnerships and Communities  
(Pages 432 to 436)
16. **Redmond Review of Local Authority Financial Reporting and Audit** – Report of the Corporate Director – Strategic Resources  
(Pages 437 to 442)
17. **Programme of Work** – Report of the Corporate Director – Strategic Resources  
(Page 443)
18. **Other business which the Chairman agrees should be considered as a matter of urgency because of special circumstances**

Barry Khan  
Assistant Chief Executive (Legal and Democratic Services)

County Hall  
Northallerton

# AUDIT COMMITTEE

## 1. Membership

<b>County Councillors (8)</b>					
	<i>Councillors Names</i>			<i>Political Group</i>	
1	ARTHUR, Karl			Conservative	
2	ATKINSON, Margaret		Vice-Chairman	Conservative	
3	BAKER, Robert			Conservative	
4	CLARK, Jim			Conservative	
5	HUGILL, David			Conservative	
6	LUNN, Cliff		Chairman	Conservative	
7	MACKAY, Don			NY Independents	
8	WEBBER, Geoff			Liberal Democrat	
<b>Members other than County Councillors (Non-voting) (3)</b>					
1	GRUBB, Nick				
2	MARSH, David				
3	PORTLOCK, David				
<b>Total Membership – (11)</b>				<b>Quorum – (3 ) County Councillors</b>	
Con	Lib Dem	NY Ind	Labour	Ind	Total
6	1	1	0	0	8

## 2. Substitute Members

<b>Conservative</b>		<b>Liberal Democrat</b>	
	<i>Councillors Names</i>		<i>Councillors Names</i>
1	COOPER, Richard	1	BROADBANK, Philip
2	THOMPSON, Angus	2	
3	PARASKOS, Andy	3	
4	PATMORE, Caroline	4	
5		5	
<b>NY Independent</b>			
	<i>Councillors Names</i>		
1			
2			
3			
4			
5			

The term of appointment of Independent Members to the Audit Committee shall be four years from 31 July during the year which follows a County Council election in order to provide consistency during the period for production, and subsequent approval of, the Statement of Final Accounts.