

## Agenda

### Notice of a public meeting of **Audit Committee**

**To:** Councillors Cliff Lunn (Chairman), Alyson Baker, Philip Broadbank, Mark Crane, George Jabbour (Vice-Chairman), Nigel Knapton, Stuart Parsons, Karin Sedgwick, Neil Swannick and Matt Walker, and Independent Co-opted Members (non-voting) Mr David Marsh and Mr David Portlock

**Date:** Monday, 20th March, 2023

**Time:** 1.30 pm

**Venue:** Brierley Room, County Hall, Northallerton

### Business

1. **Apologies for Absence**

2. **Minutes of the Committee Meeting held on 12 December 2022** (Pages 3 - 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 15 March 2023. 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.

If you are exercising your right to speak at this meeting, but do not wish to be recorded, please inform the Chairman who will instruct anyone who may be taking a recording to cease while you speak.

5. **Progress on Issues Raised by the Committee** (Pages 9 - 10)

Joint report of the Corporate Director – Strategic Resources and the Assistant Chief

Enquiries relating to this agenda please contact Ruth Gladstone Tel: 01609 532555  
or e-mail [ruth.gladstone@northyorks.gov.uk](mailto:ruth.gladstone@northyorks.gov.uk)

Website: [www.northyorks.gov.uk](http://www.northyorks.gov.uk)

Executive (Legal and Democratic Services)

6. **External Audit Appointments from April 2023**  
Oral report of the Corporate Director – Strategic Resources
7. **Treasury Management Strategy** (Pages 11 - 66)  
Report of the Corporate Director – Strategic Resources
8. **Accounting Policies** (Pages 67 - 72)  
Report of the Corporate Director – Strategic Resources
9. **Corporate Governance** (Pages 73 - 90)  
Report of the Corporate Director – Strategic Resources
10. **Internal Audit Charter** (Pages 91 - 106)  
Report of the Head of Internal Audit
11. **Counter Fraud Strategy, Work Plan, and Fraud Risk Assessment** (Pages 107 - 136)  
Report of the Head of Internal Audit
12. **Progress on 2022/23 Internal Audit Plan** (Pages 137 - 142)  
Report of the Head of Internal Audit
13. **2023/24 Internal Audit Plan Consultation** (Pages 143 - 146)  
Report of the Head of Internal Audit
- 14(a) **Central Services Directorate - Internal Audit Work** (Pages 147 - 152)  
Report of the Head of Internal Audit
- 14(b) **Central Services Directorate - Internal Control Matters** (Pages 153 - 174)  
Report of the Corporate Director – Strategic Resources
15. **Programme of Work 2022/23** (Pages 175 - 176)
16. **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

Friday, 10 March 2023