



Meeting: Audit Committee

Members: Councillors and Independent Co-opted Members (non-voting) Cliff Lunn (Chair), Alyson Baker, Philip Broadbank, Mark Crane, George Jabbour (Vice-Chair), Karin Sedgwick, Neil Swannick, Peter Wilkinson, Felicity Cunliffe-Lister, Mike Jordan, Mr David Marsh and Mr David Portlock

Date: Monday, 18th March, 2024

Time: 1.30 pm

Venue: Brierley Room, County Hall, Northallerton

Members of the public are entitled to attend this meeting as observers for all those items taken in open session. Please contact the Democratic Services Officer whose details are at the foot of the first page of the Agenda if you would like to find out more.

This meeting is being held as an in-person meeting. The meeting is also 'hybrid', which enables people to attend the meeting remotely using MS Teams. Please contact the Democratic Services Officer whose details are at the foot of the first page of the Agenda if you would like to find out more.

Recording is allowed at Council, committee and sub-committee meetings which are open to the public, please give due regard to the Council's protocol on audio/visual recording and photography at public meetings, a copy of which is available to download below. Anyone wishing to record is asked to contact, prior to the start of the meeting, the Democratic Services Officer whose details are at the foot of the first page of the Agenda. We ask that any recording is clearly visible to anyone at the meeting and that it is non-disruptive. <http://democracy.northyorks.gov.uk/>

AGENDA

1. **Apologies for Absence**

2. **Minutes of the Committee Meeting held on 11 December, 2023** (Pages 5 - 12)

To approve the minutes of the previous meeting.

3. **Declarations of Interest**

All Members are invited to declare at this point any interests they have in items appearing on this agenda, including the nature of those interests.

Enquiries relating to this agenda please contact Steve Loach Tel: 01609 532216

or e-mail: Stephen.loach@northyorks.gov.uk

Website: www.northyorks.gov.uk

OFFICIAL

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 Stephen Loach of Democratic Services (contact details at the foot of page 1) by midday on Wednesday 13th March, 2024. 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 13 - 14)

Joint report of the Corporate Director – Strategic Resources and the Assistant Chief Executive (Legal and Democratic Services)

6. Final Accounts and Audit update (Pages 15 - 244)

Report of the Corporate Director Resources

6.1 Mazars Audit Strategy Memorandum for North Yorkshire Pension Fund for 2023/2 - Appendix C to the report Final Accounts and Audit update (Pages 245 - 274)

7. Accounting Policies (Pages 275 - 278)

Report of the Corporate Director – Strategic Resources

8. Internal Audit Work Programme Consultation 2024/25 (Pages 279 - 292)

Report of the Head of Internal Audit

9. Internal Audit and Counter Fraud Progress Report (Pages 293 - 318)

Report of the Head of Internal Audit.

10. Corporate Governance - Review of Local Code and Annual Governance Statement (Pages 319 - 336)

Report of the Corporate Director Strategic Resources

11. Directorate Risk Register - Central Services (Pages 337 - 354)

Report of the Corporate Director – Resources

12. Counter Fraud Policy Framework (Pages 355 - 416)

Report of the Head of Internal Audit.

- | | | |
|------------|--|------------------------------|
| 13. | Treasury Management and Capital Strategies
Report of the Corporate Director – Resources. | (Pages 417 -
472) |
| 14. | Commercial Governance Review
Report of the Corporate Director – Resources. | (Pages 473 -
486) |
| 15. | Programme of Work
Report of the Corporate Director – Strategic Resources | (Pages 487 -
488) |
| 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, 8 March 2024