

Report title: Informing the Audit Risk Assessment for Kirklees Metropolitan Council

Meeting:	Corporate Governance and Audit Committee
Date:	10 May 2024
Cabinet Member (if applicable)	N/A
Key Decision Eligible for Call In	No – n/a
Purpose of Report The report updates Members on the final accounts and audit processes for 2023/24.	
Recommendation and Reasons For Corporate Governance and Audit Committee to agree the risk assessment document, and for it to be formally submitted to Grant Thornton.	
Resource Implications: N/A	
Date signed off by <u>Strategic Director</u> & name	N/A
Is it also signed off by the Service Director for Finance?	Isabel Brittain – 29/4/2024
Is it also signed off by the Service Director for Legal Governance and Commissioning?	Julie Muscroft – 29/04/2024

Electoral wards affected: N/A

Ward Councillors consulted: N/A

Public or private: Public

Have you considered GDPR: Yes – there is no personal data within the budget details and calculations set out in this report and accompanying Appendices

1. Summary

- 1.1 The Council's external auditor Grant Thornton (GT) has asked that council officers complete the attached 'Informing the audit risk assessment for Kirklees Council 2023/24' (Appendix A), which consists mainly of a schedule of issues entitled:
"Question" (by GT)
"Management Response" (by KMC officers)
- 1.2 These relate to the following topics:

General Enquiries of Management
Fraud
Fraud Risk Assessment
Laws and Regulations
Impact of Laws and Regulations
Related Parties with whom the council has or records transactions
Going Concern
Accounting Estimates
Accounting Estimates - General Enquiries of Management
- 1.3 External Audit will use these assurance letters to support their overall opinion on the Audited Statement of Accounts and Annual Governance Statement which will be presented to this Committee for approval by 30 November 2024.
- 1.4 The auditors want this committee to affirm that they believe these assertions to be true (or have no reason to believe that they are untrue).
The documents are attached.
- 1.5 The structure of this report begins with an executive summary, followed by a range of Appendices. The reader will need to review these collectively in order to be informed of the overall consequences and implications.

2 Information required to take a decision

- 2.1 The Committee are invited to read the statements and assertions
- 2.2 If there are questions arising they can ask officers for an explanation.

3 Implications for the Council

- 3.1 **Council Plan**
N/A
- 3.2 **Financial Implications**
N/A
- 3.3 **Legal Implications**
N/A
- 3.4 **Other (e.g. Risk, Integrated Impact Assessment or Human Resources)**
N/A

4 Consultees and their opinions

The responses were completed by the Service Director Finance, Service Director Legal, Governance & Commissioning, Head of Accountancy, Head of Legal and Head of Risk & Internal Audit.

5. Engagement

N/A

6. Options

N/A

7. Next steps and timelines

The auditors will consider the responses and use this in providing their opinion on the Audited Statement of Accounts and Annual Governance Statement which will be presented to this Committee for approval by 30 November 2024.

8. Contact officer

James Anderson Head of Accountancy

9. Background Papers and History of Decisions

None

10. Appendices

Appendix A: Informing the audit risk assessment for Kirklees Council 2023/24

11. Service Directors responsible

Isabel Brittain

01484 221000

Julie Muscroft