

# Public Document Pack



**Service Director – Legal, Governance and  
Commissioning**

**Julie Muscroft**

Governance and Commissioning

PO Box 1720

Huddersfield

HD1 9EL

**Tel:** 01484 221000

Please ask for: Leigh Webb

Email: [Leigh.webb@kirklees.gov.uk](mailto:Leigh.webb@kirklees.gov.uk)

Thursday 22 September 2022

## Notice of Meeting

Dear Member

### Corporate Governance and Audit Committee

The **Corporate Governance and Audit Committee** will meet in the **Reception Room - Town Hall, Huddersfield** at **10.00 am** on **Friday 30 September 2022**.

The items which will be discussed are described in the agenda and there are reports attached which give more details.

A handwritten signature in black ink, appearing to read "Julie Muscroft".

**Julie Muscroft**

**Service Director – Legal, Governance and Commissioning**

Kirklees Council advocates openness and transparency as part of its democratic processes. Anyone wishing to record (film or audio) the public parts of the meeting should inform the Chair/Clerk of their intentions prior to the meeting.

## **The Corporate Governance and Audit Committee members are:-**

### **Member**

Councillor Yusra Hussain (Chair)  
Councillor Ammar Anwar  
Councillor Kath Pinnock  
Councillor Harry McCarthy  
Councillor Elizabeth Reynolds  
Councillor Joshua Sheard  
Councillor John Taylor

When a Member of the Corporate Governance and Audit Committee cannot attend the meeting, a member of the Substitutes Panel (below) may attend in their place in accordance with the provision of Council Procedure Rule 35(7).

### **Substitutes Panel**

#### **Conservative**

B Armer  
A Gregg  
D Hall  
V Lees-Hamilton  
R Smith  
M Thompson

#### **Green**

K Allison  
S Lee-Richards

#### **Independent**

C Greaves  
A Lukic

#### **Labour**

S Hall  
M Kaushik  
F Perry  
M Sokhal E Firth  
T Hawkins

#### **Liberal Democrat**

A Munro  
PA Davies  
J Lawson  
A Marchington  
A Pinnock

### **Ex Officio Members**

Councillor Paul Davies  
Councillor Elizabeth Smaje  
Councillor Jo Lawson

# Agenda

## Reports or Explanatory Notes Attached

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### Pages

**1: Membership of the Committee**

To receive any apologies for absence, or details of substitutions to the Committee membership.

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**2: Minutes of Previous Meeting**

1 - 6

To approve the Minutes of the meeting of the Committee held on 15<sup>th</sup> July 2022.

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**3: Declarations of Interest**

7 - 8

Committee Members will be asked to advise if there are any items on the Agenda in which they have a Disclosable Pecuniary Interest, which would prevent them from participating in any discussion or vote on an item, or any other interests.

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**4: Admission of the Public**

Most agenda items will be considered in public session, however, it shall be advised whether the Committee will consider any matters in private, by virtue of the reports containing information which falls within a category of exempt information as contained at Schedule 12A of the Local Government Act 1972.

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**5: Deputations/Petitions**

The Committee will receive any petitions and hear any deputations from members of the public. A deputation is where up to five people can attend the meeting and make a presentation on some particular issue of concern. A member of the public can also hand in a petition at the meeting but that petition should relate to something on which the body has powers and responsibilities.

In accordance with Council Procedure Rule 10 (2), Members of the

Public should provide at least 24 hours' notice of presenting a deputation.

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**6: Public Question Time**

The Committee will hear any questions from the general public.

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**7: Democracy Commission Update**

To receive a verbal update on the work of the Democracy Commission.

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**8: Interim Polling District Review**

9 - 30

To consider and approve to amend the polling district boundaries following the conclusion of an interim polling district review.

Contact Officer: Laura Burrell, Electoral Services Manager

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**9: Update on Representation on Outside Bodies**

31 - 40

To receive an update on Representation on Outside Bodies.

Contact Officer: Leigh Webb, Governance Manager

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**10: Annual report on bad debt write-offs - 2021/22**

41 - 48

To consider a report on bad debt write-off 2021-22 and note the information in the appendices on bad debt write offs.

Contact Officer: Mark Stanley, Senior Manager, Welfare & Exchequer Services.

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**11: Draft Annual Governance Statement 2021/22** 49 - 66

To consider and approve the Draft Annual Governance Statement 2021/22.

Contact Officer: Martin Dearnley, Head of Risk and Internal Audit.

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**12: Audit Progress Report and Sector Update** 67 - 80

To receive the Audit Progress Report and Sector Update.

Contact: Grant Thornton External Audit.

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**13: Appointment of an Independent Member to the Corporate Governance & Audit Committee** 81 - 98

To consider appointing an Independent Member to the Corporate Governance & Audit Committee.

Contact: Martin Dearnley, Head of Risk and Internal Audit.

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Contact Officer: Yolande Myers

## KIRKLEES COUNCIL

### CORPORATE GOVERNANCE AND AUDIT COMMITTEE

**Friday 15th July 2022**

Present: Councillor Yusra Hussain (Chair)  
Councillor Ammar Anwar  
Councillor Kath Pinnock  
Councillor Harry McCarthy  
Councillor Joshua Sheard  
Councillor John Taylor

In attendance: Councillor Paul Davies (Ex Officio)  
Councillor Jo Lawson (Ex Officio)  
Councillor Elizabeth Smaje (Ex Officio)

Observers: Councillor Andrew Marchington

**1 Membership of the Committee**

Councillor Mohan Sokhal substituted for Councillor Elizabeth Reynolds.

**2 Minutes of Previous Meeting**

**RESOLVED** – That subject to the following amendments, the minutes of the Meeting held on 17 June 2022 be approved as a correct record. Councillor Jo Lawson attended the meeting as an observer. Councillor Elizabeth Smaje attended the meeting as an observer (virtual).

**3 Declarations of Interest**

Cllrs Harry McCarthy and Joshua Sheard declared 'other' interests on item 9.

**4 Admission of the Public**

It was noted that Agenda Item 14 would be considered in private session.

**5 Deputations/Petitions**

There were no deputations or petitions received.

**6 Public Question Time**

No questions were asked.

**7 Democracy Commission Update**

The Committee received an update relating to the recent work of the Democracy Commission.

Cllr John Taylor advised the Committee that two sessions had been held with other local authorities who had moved from a Cabinet to Committee System and then

## Corporate Governance and Audit Committee - 15 July 2022

back to a Cabinet model, and an authority who had moved from a Committee System to a Cabinet model and then back to a Committee System alongside a change of administration.

The Committee heard that further evidence gathering sessions were planned to hear from additional local authorities, after which the Commission would begin to consider evidence from stakeholders within Kirklees.

**RESOLVED** – That the work of the Democracy Commission be noted.

### 8 **Kirklees response to local audit framework consultation**

The Committee received a verbal update from Martin Dearnley, Head of Risk, relating to a recent technical consultation by the Government in relation to local audit frameworks.

The Committee heard that following this technical consultation, the Government recommended that local audit frameworks align their audit committee's make-up to that suggested by the Chartered Institute of Public Finance and Accountancy (CIPFA). One of the recommendations of CIPFA is for audit committees to have two independent members, albeit the Committee noted that the Government would likely legislate for one independent member.

The Committee considered several options relating to the appointment of an independent member, presented by Mr Dearnley. The Committee was informed that any change to include an independent member would need an amendment to the Terms of Reference for the Committee.

**RESOLVED** – That a further report be considered at the next meeting of the Committee with the following recommendations to Council: -

- 1) The appointment of one independent member to be co-opted on to the Committee on an ex-officio basis;
- 2) The payment of £k plus expenses be made per annum to the independent member;
- 3) That no restriction as to geographic area be imposed for the independent member but rather the skill set of the independent member be the deciding factor for appointment to the position.
- 4) That there be no restriction for the independent member as to public or private sector experience.
- 5) That the Terms of Reference for the Corporate Governance and Audit Committee be amended to reflect the appointment of an independent ex-officio member.

### 9 **Proposed revisions to the terms of reference for the Kirklees Health & Wellbeing Board (Reference to Council)**

The Committee considered a report which sought approval for revisions to the Terms of Reference for the Health and Wellbeing Board.

The report outlined that the national, regional, and local context the Board was operating within had undergone significant changes with the passing of the Health



## Corporate Governance and Audit Committee - 15 July 2022

and Care Act 2022. The Act provided a new legislative framework to facilitate greater collaboration within the NHS, local government, and other parties and to support the recovery from the pandemic.

The Committee noted that the Board had no decision taking responsibilities for service provision or finance, but the Board would be represented on the Kirklees Integrated Care Board Committee that would have delegated powers to allocate funding and change service provision.

**RESOLVED** – That the report be referred to the meeting of Council on 7 September with a recommendation that the revised Terms of Reference of the Health and Wellbeing Board be approved.

### 10 **Corporate Emergency Planning and Business Continuity Annual Report**

The Committee received an overview of the work of the Emergency Planning Team.

The Committee noted that the Emergency Planning and Business Continuity Annual Report provided a snapshot of the work of the Emergency Planning Team and provided an assurance to the Committee that Kirklees Council was compliant with the core duties in the Civil Contingencies Act.

The report provided details of resilience matters using the performance headlines (i) Incident Response, (ii) Training and Exercises, (iii) Hazard Warnings, (iv) Counter Terrorism Awareness, (v) Advice to Schools and (vi) Educational Visits.

**RESOLVED** – That the Committee note the report and of the work of the Emergency Planning Team, and that officers be thanked for the clear and concise style of the report.

### 11 **Report of the Members' Allowances Independent Review Panel (Reference to Council)**

The Committee considered a report which sought the approval to Council of the Members' Allowances Scheme for 2022/23, which took into account the recommendations proposed by the Members' Allowances Independent Review Panel (MAIRP) regarding allowances.

The report outlined that Kirklees Democracy Commission recommended that the MAIRP consider linking the annual changes in the rate of Councillor's allowances to the pay rate for local government officer. However, a full root and branch was carried out, and the outcome of the MAIRP was appended to the report. The appendices included recommendations for an increase in the Basic Allowance and some Special Responsibility Allowances (SRA).

**RESOLVED** – That the report be referred to the meeting of Council on 7 September with a recommendation that: -

- 1) Councillors Basic Allowance and SRA's are linked to the pay award for officers and Councillors receive the same annual percentage pay award as those of local government officers.

## Corporate Governance and Audit Committee - 15 July 2022

- 2) The Committee broadly supports the IT approach recommended of Councillors sourcing and paying for broadband contracts and subscription to internet-based ink cartridges but that this be considered in a more phased implementation alongside the review of the group size bandings.
- 3) The new group size bandings and political positions are reviewed and reconsidered by the MAIRP, including the allowance attached to the number of Members constituting a Group.
- 4) The SRA for Lead Councillor – Primary Care Networks and Local Health Improvement (formerly Place Partnership Lead), remain at the previous rate for the role of Place Partnership Lead Members from May 2022, until such time that the Lead Councillor role, Primary Care network and Local Health Improvement had been reviewed by this Committee.
- 5) The SRA changes relating to the following Chairs of Committees be agreed: -
  - Overview and Scrutiny Committee
  - Corporate Governance and Audit Committee
  - Licensing and Safety Committee
  - Standards Committee
  - Adoption Panel Member
  - Fostering Panel Member

### 12 **Quarterly Report of Internal Audit Q1 2022/23 April 2022 TO June 2022**

The Committee received a report relating to the internal audit work in quarter 1 of 2022/23.

The report advised that Quarter 1 contained 15 pieces of completed work, of which 8 were schools, and follow up audits relating to markets income, and planning (all positive assurances). There were adverse findings in aspects of the management of pool cars, school catering finances and a review of modern slavery arrangements.

The Committee noted that Internal Audit now oversaw the Council's Fraud Investigation Team. The report outlined that there had been 37 referrals during the Quarter 1 period, mainly related to blue badge fraud, right to buy and other tenancy related fraud.

#### **RESOLVED –**

- (i) That the Internal Audit Quarterly Report be noted and that no further action was sought on any matter identified.
- (ii) That it be noted that there has been no Regulation of Investigatory Powers Act activity during the period quarter 1 2022/23.

### 13 **Exclusion of the Public**

## Corporate Governance and Audit Committee - 15 July 2022

**RESOLVED** – That acting under Section 100(A) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act, as specifically state in the undermentioned minute

- 14** **Quarterly Report of Internal Audit Q1 2022/23 April 2022 TO June 2022**  
Exempt information within Part 1 of Schedule 12A of the Local Government Act 1972, as amended by the Local Government (Access to Information (Variation) Order 2006, namely Information relating to the financial or business affairs of any particular person (including the authority holding that information).

The Committee noted the exempt information, which was an appendix to Agenda Item 12.

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<b>KIRKLEES COUNCIL</b>				
<b>COUNCIL/CABINET/COMMITTEE MEETINGS ETC</b>				
<b>DECLARATION OF INTERESTS</b>				
Corporate Governance and Audit Committee				
Name of Councillor				
Item in which you have an interest	Type of interest (eg a disclosable pecuniary interest or an "Other Interest")	Does the nature of the interest require you to withdraw from the meeting while the item in which you have an interest is under consideration? [Y/N]	Brief description of your interest	

Signed: ..... Dated: .....

## NOTES

### Disclosable Pecuniary Interests

If you have any of the following pecuniary interests, they are your disclosable pecuniary interests under the new national rules. Any reference to spouse or civil partner includes any person with whom you are living as husband or wife, or as if they were your civil partner.

Any employment, office, trade, profession or vocation carried on for profit or gain, which you, or your spouse or civil partner, undertakes.

Any payment or provision of any other financial benefit (other than from your council or authority) made or provided within the relevant period in respect of any expenses incurred by you in carrying out duties as a member, or towards your election expenses.

Any contract which is made between you, or your spouse or your civil partner (or a body in which you, or your spouse or your civil partner, has a beneficial interest) and your council or authority -

- under which goods or services are to be provided or works are to be executed; and
- which has not been fully discharged.

Any beneficial interest in land which you, or your spouse or your civil partner, have and which is within the area of your council or authority.

Any licence (alone or jointly with others) which you, or your spouse or your civil partner, holds to occupy land in the area of your council or authority for a month or longer.

Any tenancy where (to your knowledge) - the landlord is your council or authority; and the tenant is a body in which you, or your spouse or your civil partner, has a beneficial interest.

Any beneficial interest which you, or your spouse or your civil partner has in securities of a body where -

- (a) that body (to your knowledge) has a place of business or land in the area of your council or authority; and
- (b) either -

the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or

if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which you, or your spouse or your civil partner, has a beneficial interest exceeds one hundredth of the total issued share capital of that class.



**Name of meeting:** Corporate Governance and Audit Committee

**Date:** Friday 30 September 2022

**Title of report:** Interim Polling District Review

**Purpose of report:** The purpose of this report is to seek approval to amend the polling district boundaries following the conclusion of an interim polling district review.

Key Decision - Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?	No
Key Decision - Is it in the <u>Council's Forward Plan (key decisions and private reports)</u> ?	No
The Decision - Is it eligible for call in by Scrutiny?	Not applicable
Date signed off by <u>Strategic Director</u> & name  Is it also signed off by the Service Director for Finance?  Is it also signed off by the Service Director for Legal Governance and Commissioning?	Rachael Spencer-Henshall – approval received Friday 2 September 2022  Eamonn Croston – approval received Thursday 15 September 2022  Julie Muscroft – approval received Friday 2 September 2022
Cabinet member <a href="#">portfolio</a>	Councillor Paul Davies

**Electoral wards affected:** Dewsbury East & Liversedge and Gomersal

**Ward councillors consulted:** Yes

**Public or private:** Public

**Has GDPR been considered?** The report does not contain any personal data.

## 1. Summary

In accordance with section 18c (subsection 1) of the Representation of the People Act 1983, Kirklees Council has conducted a review of the following polling districts:

### **DE02, DE03 and DE04 located in the Dewsbury East Ward LG05 and LG06 located in the Liversedge and Gomersal Ward**

The current and proposed polling district boundaries are set out on the maps provided at appendix 3.

The review has been conducted to address immediate polling station issues relating to the development of new housing estates in Dewsbury East and the lack of unsuitable buildings within the current polling district boundaries in Liversedge and Gomersal. The review seeks to improve accessibility to polling stations for electors within the defined areas.

## 2. Information required to take a decision

### 2.1 Background

The last review of Parliamentary polling districts and places for the Kirklees area took place in May 2019. Statutory Parliamentary polling district and places reviews take place on a 5-year cycle with the next full review due to commence between October 2023 with a statutory deadline for completion of January 2025.

The Representation of the People Act 1983 permits local authorities to conduct an interim review to address any significant issues outside of the statutory review timeline. The Council is required to determine the polling district boundaries within the ward boundaries. The Council has delegated decision making on boundary changes to the Corporate Governance and Audit Committee.

Electorate figures are provided below, these figures relate to voters in person (VIP) as at 1 August 2022 in each polling district that has been reviewed:

<b>Polling District</b>	<b>Electorate (VIP)</b>
<b>DE02</b>	<b>1333</b>
<b>DE03</b>	<b>2084</b>
<b>DE04</b>	<b>1823</b>
<b>LG05</b>	<b>1088</b>
<b>LG06</b>	<b>1407</b>

When conducting an interim review, local authorities must comply with the following legislative requirements regarding the designation of polling districts and polling places:



- Each parish in England and community in Wales is to be a separate polling district, unless special circumstances apply.
- The council must designate a polling place for each polling district, unless the size or other circumstances of a polling district are such that the situation of the polling stations does not materially affect the convenience of the electors.
- The polling place must be an area in the district, unless special circumstances make it desirable to designate an area wholly or partly outside the district (for example, if no accessible polling place can be identified in the district).
- The polling place must be small enough to indicate to electors in different parts of the district how they will be able to reach the polling station.

The statutory notice commencing the review was published on Friday 22 July 2022 and outlined the proposals for both wards. The notice of the review was published on relevant notice boards, the council website and shared directly with all elected members for each ward affected as well as each Member of Parliament for Dewsbury and Batley and Spen constituencies.

The public and elected officials were invited to make representations on the initial proposals for a five-week period. As per the guidance for delivering reviews, all representations made to the (Acting Returning Officer) must then be published. You can view all representations made at Appendix 1.

The (Acting) Returning Officer must also make a representation and address the representations received in her response. You can view the (Acting) Returning Officers submission at Appendix 2. A summary of the (Acting) Returning Officer's proposals can be viewed at 2.4.

Following the close of the consultation period and the publication of the representations received, the (Acting) Returning Officer must then present the final proposals to the Corporate Governance and Audit Committee for approval before any changes are made. If approved, the changes to the polling districts as proposed will be implemented on the publication of the full electoral register on the 1 December 2022.

## **2.2 Dewsbury East Proposed Polling District Changes**

### ***Dewsbury East Ward – Polling Districts DE03 & DE04***

This review was conducted to address the Persimmon Homes housing development off Rumble Road currently located in polling district DE02 and the Lord Savile Trust/Vistry Homes housing development that once completed, will be located in a small section of both polling districts of DE02 and DE03.

#### **Polling District DE04 amendment proposal:**

The majority of properties within the DE02 polling district are located above the Shaw Cross Business Park and therefore, the polling station location for all properties within DE02 is:

**Shaw Cross Community Centre**

**122 Smallwood Road  
Shaw Cross  
Dewsbury  
WF12 7RR**

The Persimmon housing development located off Rumble Road has led to the new properties being situated just outside the current polling district boundary of DE04 at the edge of Shaw Cross Business Park. Therefore, the electors registered at this new development are required to travel a greater distance to Shaw Cross Community Centre to cast their vote. There are currently 113 electors registered that are affected by this.

The proposal is to move the polling district boundary of DE04 so that this estate be included within the polling district of DE04. This will allow the electors within the new estate to cast their vote at the polling station situated at The Large Conference Room, Manor Croft Academy, Old Bank Road Entrance, Dewsbury WF12 7DW which is a shorter distance from the estate and will be much more easily accessible by foot.

**The streets affected are as follows:**

- Hawk Road
- Kingfisher Way
- Rumble Road
- Woodpecker Road

**Polling District DE03 amendment proposal:**

Full planning permission was recently granted for a development of 55 homes located off High Street/Challenge Way, Hanging Heaton. This development would be bisected by the current DE02/DE03 polling district boundary.

Once completed, half of the new estate would be located in DE02 and the other half in DE03. This would mean that houses located on this estate that were sectioned by the current polling district boundary line into DE03 would have to travel across Leeds Road and Challenge Way to vote at Shaw Cross Community Centre, 122 Smallwood Road, Shaw Cross, Dewsbury WF12 7RR.

The proposal is to move the polling district boundary of DE03 so that the entire new estate, once completed is located in DE03. Any electors that then register to vote at the new estate would be able to cast their vote at St Paul's Church Hall, Kirkgate, Hanging Heaton WF17 6DJ.

The maps detailing the proposed changes can be found at Appendix 3.

**2.3 Liversedge & Gomersal ward proposals**

***Liversedge and Gomersal – Polling Districts LG05 & LG06***

This review is in relation to polling station access for electors located within the LG05 polling district.

Due to the unavailability of suitable buildings within the current LG05 polling district, the polling station location for voters is currently located within the LG06 polling district at the following location:

**Spring Valley Community Centre**  
**Spring Valley Close**  
**Littletown**  
**WF15 6QH**

Spring Valley Community Centre is located within close proximity to the polling station within LG06 with Bradford Road currently separating the two locations. Therefore, a number of properties within LG06 currently have to pass Spring Valley Community Centre and cross Bradford Road to vote at the following location:

**St Andrews Methodist Church**  
**Bradford Road**  
**Liversedge**  
**WF15 6EF**

The proposal is to move the polling district boundary line of LG05 that currently runs along Listing Lane to Bradford Road. This would mean that Spring Valley Community Centre is now located within the LG05 polling district. Approximately 356 electors would be moved from LG06 to LG05.

**The streets affected are as follows:**

- Listerdale
- Well Street
- Spring Valley Square
- Spring Valley Street
- Reuben Street
- Edward Street
- Garden Walk
- Garden Parade
- Garden View
- Garden Avenue
- Garden Close
- Eddercliffe Crescent
- Park House
- Royds Park

**2.4 Summary of (Acting) Returning Officers proposals following the consultation period**

***Dewsbury East Ward – Polling Districts DE03 & DE04***

The proposed changes to move the polling district boundary of DE04 so that this estate be included within the polling district of DE04 will allow for better access for the electorate in this area as it is easily accessible on foot and avoids the busy Leeds Road.

A site visit to the polling station at DE04 has concluded that the polling station is a large enough space to host the additional number of voters in person (approximately 113 at present).

All ward members representing Dewsbury East are supportive of this proposal.

*The (Acting) Returning Officer therefore proposes that the alteration be made to the polling district boundary so that all properties located within this development are moved to DE04.*

Regarding the Vistry Homes development, all three Councillors representing the Dewsbury East ward submitted comments to the (Acting) Returning Officer. The full representations made can be viewed at Appendix 1.

A site visit has taken place to both polling districts to further understand the comments made in relation to the proposal. The (Acting) Returning Officer has considered all comments made and recognises that whilst St Pauls Church does currently have a larger electorate voting in person than Shaw Cross, the premise is much bigger than Shaw Cross Community Centre and could suitably host the additional electorate once the Vistry Homes development is completed.

In addition to this, as electors travelling to the polling station on foot would have to cross two main roads, Challenge Way and Leeds Road, to reach Shaw Cross Community Centre, St Pauls Church Hall is easier to access by foot. There is no underpass under the road for electors on foot to avoid the busy main roads.

Where possible, polling districts should consist of well-defined boundaries. Geographically, the Vistry development directly adjoins neighbouring homes on High Street within the DE03 polling district and will be considered as part of that neighbourhood surrounding St Paul's Church rather than housing estate located in the Chidswell area on the opposite side of the polling district. The main road would provide a well-defined boundary to the polling district and neighbourhood.

*The (Acting) Returning Officer proposes that the alteration be made to the polling district boundary of DE03 so that once completed, the Vistry homes development will be included within the DE03 polling district only.*

### ***Liversedge and Gomersal – Polling Districts LG05 & LG06***

Currently, due to the unavailability of suitable buildings within the current LG05 polling district, the polling station location for voters is currently located within the LG06 polling district. The proposal to move the boundary line from Listing Lane to Bradford Road would create a polling station within the LG05 polling district and allow for easier access to the location rather than electors crossing the main road.

All three ward members representing the Liversedge and Gomersal ward are supportive of this proposal.

*The (Acting) Returning Officer proposes that the alteration be made to the polling district boundary of LG05 to allow the polling station location to be located within the LG05 polling district.*

### **3. Implications for the Council**

#### **3.1 Working with People**

Not applicable

#### **3.2 Working with Partners**

Not applicable

#### **3.3 Place Based Working**

Not applicable

#### **3.4 Climate Change and Air Quality**

Not applicable

#### **3.5 Improving outcomes for children**

Not applicable

#### **3.6 Financial Implications for the people living or working in Kirklees**

Not applicable

#### **3.7 Other (eg Integrated Impact Assessment (IIA)/Legal/Financial or Human Resources) Consultees and their opinions**

All elected ward members were consulted regarding the proposals. As previously outlined in this report, the representations made during the consultation period can be found at appendix 1. The consultation was a public consultation however the (Acting) Returning Officer received no representation from members of the public.

### **4. Next steps and timelines**

Should the proposals be approved by the Committee, the Electoral Services Manager will amend the polling district boundaries and publish the amended register of electors on the 1 December 2022. It is important to note that should any election take place prior to December 2022, the current polling district boundaries will be in force for that election.

## **5. Officer recommendations and reasons**

The Electoral Services Manager recommends that the polling district boundaries are amended as per the (Acting) Returning Officer's proposals which are summarised in section 2.4 and provided at appendix 2 of this report, to ensure better access to polling stations prior to the next scheduled election.

## **6. Cabinet Portfolio Holder's recommendations**

## **7. Contact officer**

Name: Laura Burrell – Electoral Services Manager  
Email: [laura.burrell@kirklees.gov.uk](mailto:laura.burrell@kirklees.gov.uk)  
Telephone: 01484 221650

## **8. Background Papers and History of Decisions**

N/A

## **9. Service Director responsible**

Julie Muscroft Service Director – Legal, Governance and Commissioning

## Representations made to the (Acting) Returning Officer

### Dewsbury East ward

Representation made by Councillor Aleks Lukic:

*As previously discussed, I'd like to summarise why I feel strongly that the Vistry Homes development presently under construction should be placed in polling district DE03 and not DE02.*

*If placed in polling district DE02 the development would be separated from the rest of the polling district by two main roads, Challenge Way and Leeds Road. This would pose a significant barrier because the only way to access the polling station on foot would be to cross both main roads at or near Shaw Cross junction, using the traffic signals. This would make it much less convenient to access the Shaw Cross Community Centre polling station on foot.*

*Accessing St Paul's Church Hall (DE03) polling station on foot would be much easier and shorter. The development site will have a pedestrian access onto High Street close to St Paul's Church. It is only a 200 metre walk from the top of the development site along High Street and Kirkgate, which are quieter roads, to reach the polling station at St Paul's Church Hall.*

*The walking distance from the development to Shaw Cross Community Centre is more than twice as long as the walking distance to St Paul's Church Hall, considering the closest site entrance for each option. The driving distance is very similar to each as there is only one vehicular entrance to the site (it will be about 30 metres shorter to drive to Shaw Cross Community Centre).*

*In terms of community ties, the Vistry development directly adjoins neighbouring homes on High Street within the DE03 polling district and can be considered as part of that neighbourhood surrounding St Paul's Church. In DE02 the development would be significantly separated/isolated from its nearest residential neighbours by the main roads and non-residential development in between.*

*I am also concerned about preserving capacity at the DE02 polling station because the Shaw Cross Community Centre is a very small room normally used for TRA meetings. Within DE02 there are already 260 more homes under construction at the Barratt housing site on Owl Lane and these may be joined by further proposed developments at Chidswell which would also be within DE02.*

*The St Paul's Church Hall DE03 polling station is significantly larger and can certainly accommodate the future residents of the 55 homes in the Vistry development.*

*I hope that these reasons are useful to all involved in considering this polling district review.*

Representation made by Councillor Eric Firth:

*The persimmon development is quite near Manorcroft academy.*

*The Barrat development is pretty handy for the Shawcross polling station it's closer than Amberwood Chase.*

*The Vestry dev is a bit awkward as the entrance is down grange road so the nearest one for them would be Shaw cross.*

*Shawcross polling station is 0.3 of a mile Hanging Heaton community centre is 0.4 of a mile I have just measured it.*

*Hanging Heaton is a very busy box so I would prefer the Shaw cross box.*

Representation made by Councillor Cathy Scott:

*I fully support all Cllr Firths Comments, regarding the Polling Districts in Dewsbury East.*

### **Liversedge & Gomersal ward**

Representation made by Councillor David Hall:

*As you know, I am supportive of this, but here is my official response.*

Representation made by Councillor Melanie Stephen:

*Thanks very much for the info – I am in full support of this.*

Representation made by Councillor Lisa Holmes:

*I think that's very sensible, and I agree the proposed changes.*



## Interim Review of Polling Districts – Kirklees Council

### (Acting) Returning Officer Submission

August 2022

In accordance with Section 18c (sub section 1) of the Representation of the People Act 1983, Kirklees Council is conducting a review of the following polling districts:

- **DE02, DE03 and DE04 located in the Dewsbury East Ward**
- **LG05 and LG06 located in the Liversedge and Gomersal Ward**

The Council determines the polling district boundaries within wards. The Council has delegated decision making on boundary changes to the Corporate Governance and Audit Committee.

Note: Where electorate figures are provided below, these figures relate to voters in person (VIP) as at 1 August 2022:

<b>Polling District</b>	<b>Electorate (VIP)</b>
<b>DE02</b>	<b>1333</b>
<b>DE03</b>	<b>2084</b>
<b>DE04</b>	<b>1823</b>
<b>LG05</b>	<b>1088</b>
<b>LG06</b>	<b>1407</b>

The closing date for submissions and comments in connection with the interim review of polling districts was Tuesday 30 August. A number of comments were put forward for consideration and the (Acting) Returning Officer has made a number of recommendations and proposals resulting from these responses.

#### **Dewsbury East Polling District Review – DE02, DE03 & DE04:**

The (Acting) Returning Officer received comments from all three ward members relating to the proposed changes.

In regard to the Persimmon Housing Development off Rumble Road, the property development is now complete and there are registered electors at the new development. The proposed changes to move the polling district boundary of DE04 so that this estate be included within the polling district of DE04 will allow for better access for the electorate in this area as it is easily accessible on foot and avoids the busy Leeds Road.

A site visit to the polling station at DE04 has concluded that the polling station is a large enough space to host the additional number of voters in person (approximately 113 at present).

***The ARO proposes that the alteration be made to the polling district boundary so that all properties located within this development are moved to DE04.***

Regarding the Lord Savile Trust/Vistry Homes recently permitted housing development, once completed to be located in a small section of both polling districts DE02 and DE03, the ARO has received comments from all three ward members for Dewsbury East. Councillor Eric Firth and Councillor Cathy Scott have requested that the entire new development once completed, be included within the DE02 polling district which would allow residents to cast their vote at Shaw Cross Community Centre, 122 Smallwood Road, Shaw Cross, Dewsbury WF12 7RR as the entrance to the new development will be located on Grange Road. The Grange Road entrance to the new estate is approximately 0.3 miles from the polling station at Shaw Cross. Councillor Firth has also highlighted that St Pauls Church is a busy polling station with a large electorate.

Councillor Aleks Lukic has highlighted that the new development will include a footpath that will connect to the existing public footpath at the corner of the site next to 165 High Street and therefore there will be easy access on foot to St Paul's Church Hall. Councillor Lukic has also highlighted that if the development is placed in polling district DE02 it would be separated from the rest of the polling district by two main roads, Challenge Way and Leeds Road. Councillor Lukic has stated that this would pose a significant barrier because the only way to access the polling station on foot would be to cross both main roads at or near Shaw Cross junction, using the traffic signals.

Councillor Lukic has also expressed concerns about preserving the capacity at the DE02 polling station because the Shaw Cross Community Centre is a very small room normally used for Tenants and Resident Association meetings. Within DE02 there are already 260 more homes under construction at the Barratt housing site on Owl Lane and these may be joined by further proposed developments at Chidswell which would also be within DE02.

Councillor Lukic has also highlighted that in terms of community ties, the Vistry development directly adjoins neighbouring homes on High Street within the DE03 polling district and can be considered as part of that neighbourhood surrounding St Paul's Church. Councillor Lukic feels that if the development was to be located in DE02 the development would be significantly separated/isolated from its nearest residential neighbours by the main roads and non-residential development in between.

A site visit has taken place to both polling districts to further understand the comments made in relation to the proposal. The (Acting) Returning Officer has considered all comments made and recognises that whilst St Pauls Church does currently have a larger electorate voting in person than Shaw Cross, the premise is much bigger than Shaw Cross Community Centre and could suitably host the additional electorate once the Vistry Homes development is completed.

In addition to this, as electors travelling to the polling station on foot would have to cross two main roads, Challenge Way and Leeds Road, to reach Shaw Cross Community Centre, St Pauls Church Hall is easier to access by foot. There is no underpass under the road for electors on foot to avoid the busy main roads. Additionally, where possible, polling districts should consist of well-defined boundaries. Geographically, the Vistry development directly adjoins neighbouring

homes on High Street within the DE03 polling district and will be considered as part of that neighbourhood surrounding St Paul's Church. The main road would provide a well-defined boundary to the polling district and neighbourhood.

***The ARO proposes that the alteration be made to the polling district boundary of DE03 so that once completed, the Vistry homes development will be included within the DE03 polling district only.***

#### **Liversedge and Gomersal Polling District Review – LG05 and LG06**

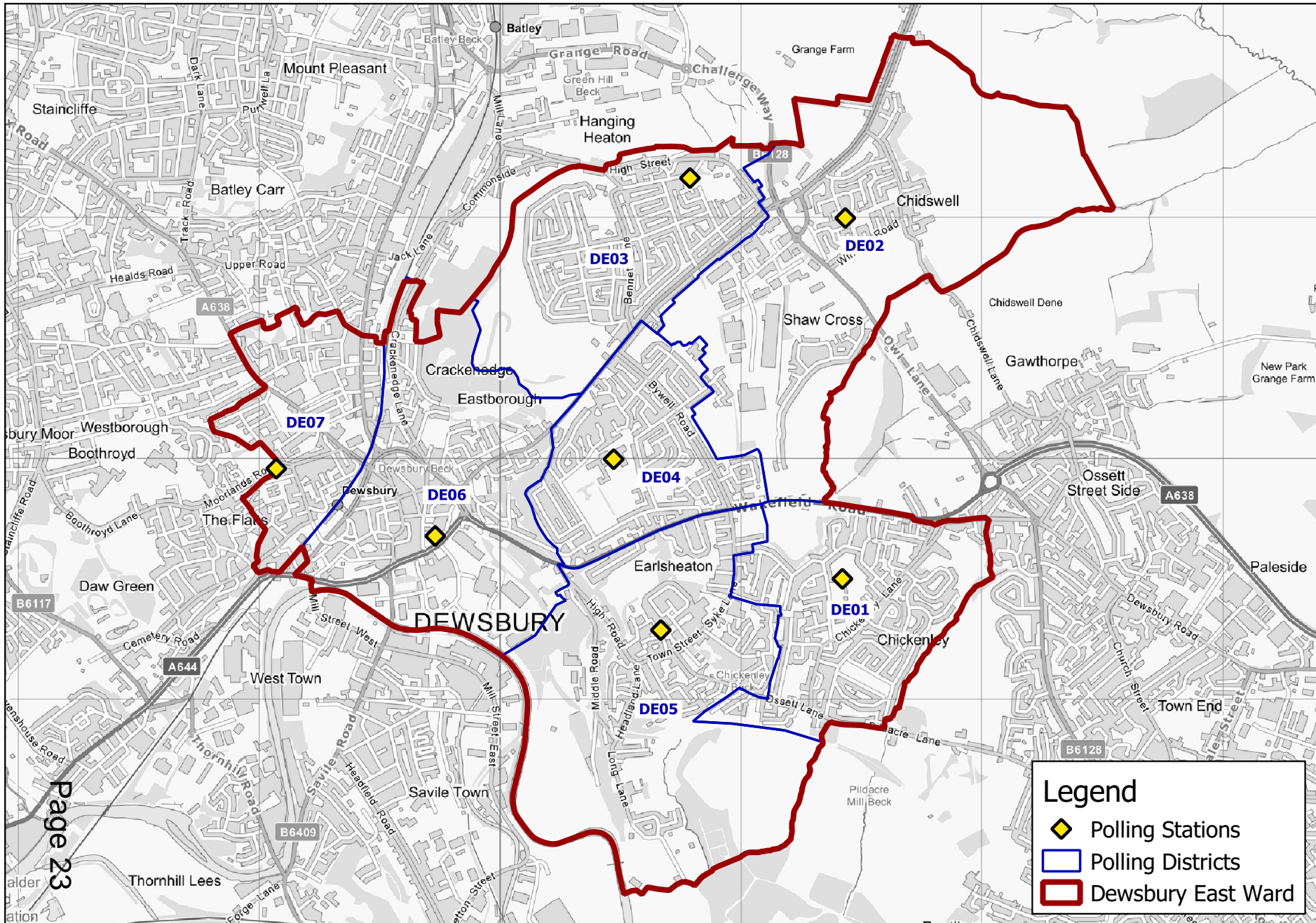
The (Acting) Returning Officer received comments from all three ward members representing Liversedge and Gomersal ward supporting the proposal to alter the polling district boundary line of LG05 that currently runs along Listing Lane to Bradford Road.

Currently, due to the unavailability of suitable buildings within the current LG05 polling district, the polling station location for voters is currently located within the LG06 polling district. The proposal to move the boundary line from Listing Lane to Bradford Road would create a polling station within the LG05 polling district and allow for easier access to the location rather than electors crossing the main road.

***The ARO proposes that the alteration be made to the polling district boundary of LG05 to allow the polling station location to be located within the LG05 polling district.***

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# Dewsbury East - Polling Districts



## Electoral Services




Date: 27/06/2022

Scale: 1 - 22,000

Filename: 00006  
Kirklees Polling  
District Maps DE.qgz

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2022. Ordnance  
Survey 100019241

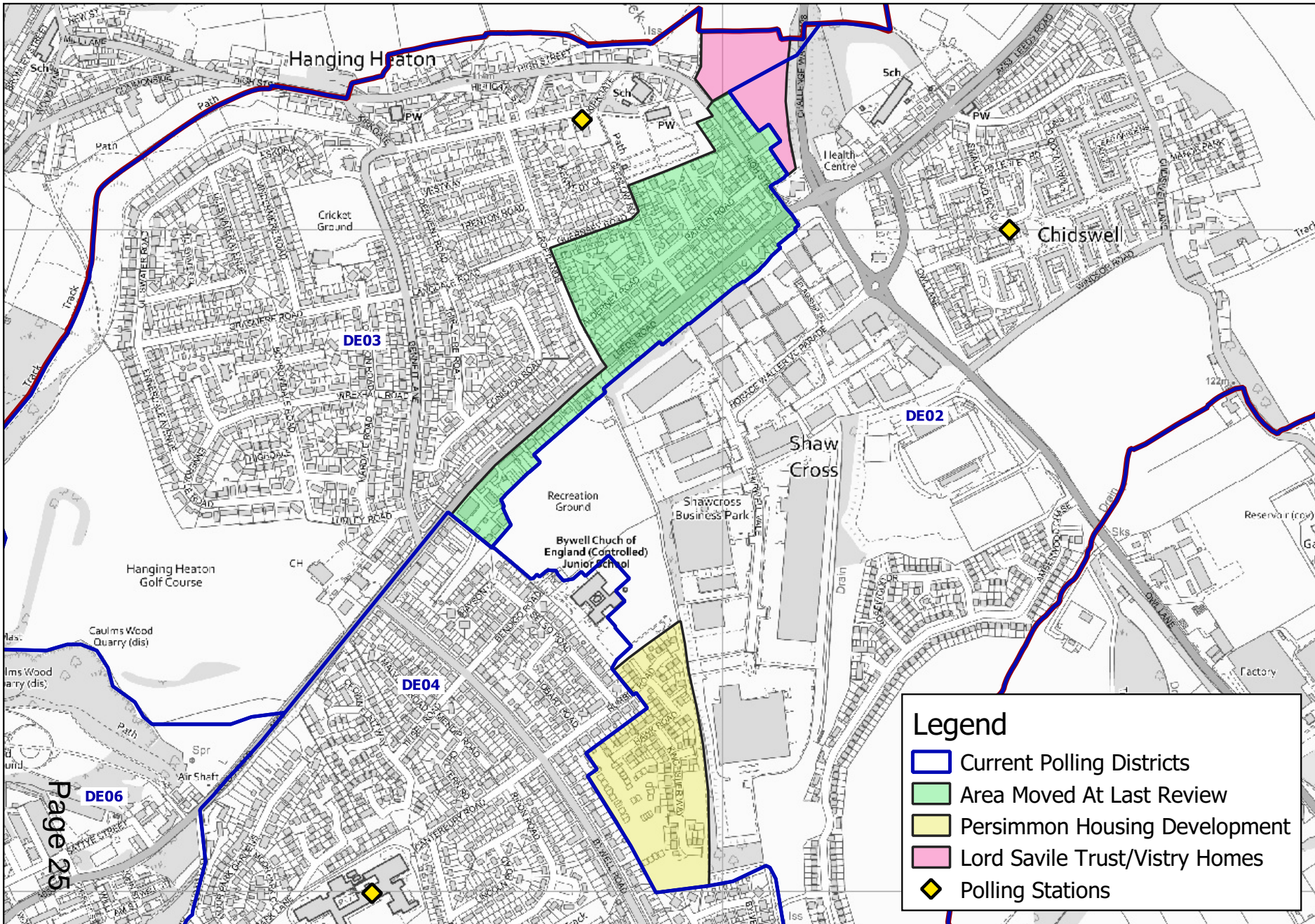
### Legend

-  Polling Stations
-  Polling Districts
-  Dewsbury East Ward



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# Dewsbury East - Polling District Review



## Electoral Services

Date: 27/06/2022

Scale: 1 - 8,000

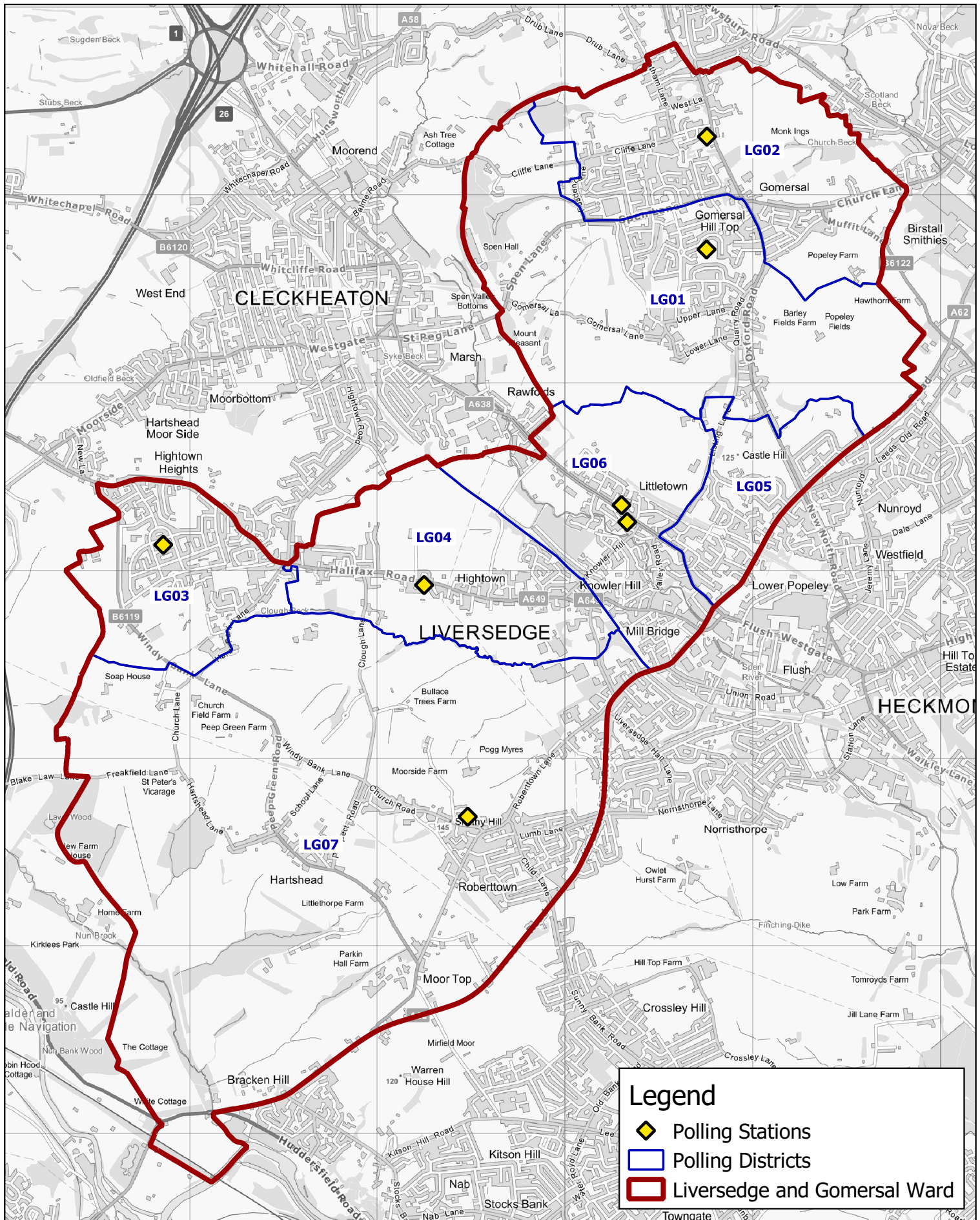
Filename: 00008  
Kirklees Polling District Review  
DE.ggz

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2022. Ordnance Survey 100019241



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**Legend**

- Polling Stations
- Polling Districts
- Liversedge and Gomersal Ward



**Electoral Services**

**Liversedge and Gomersal - Polling Districts**

Date: 27/06/2022

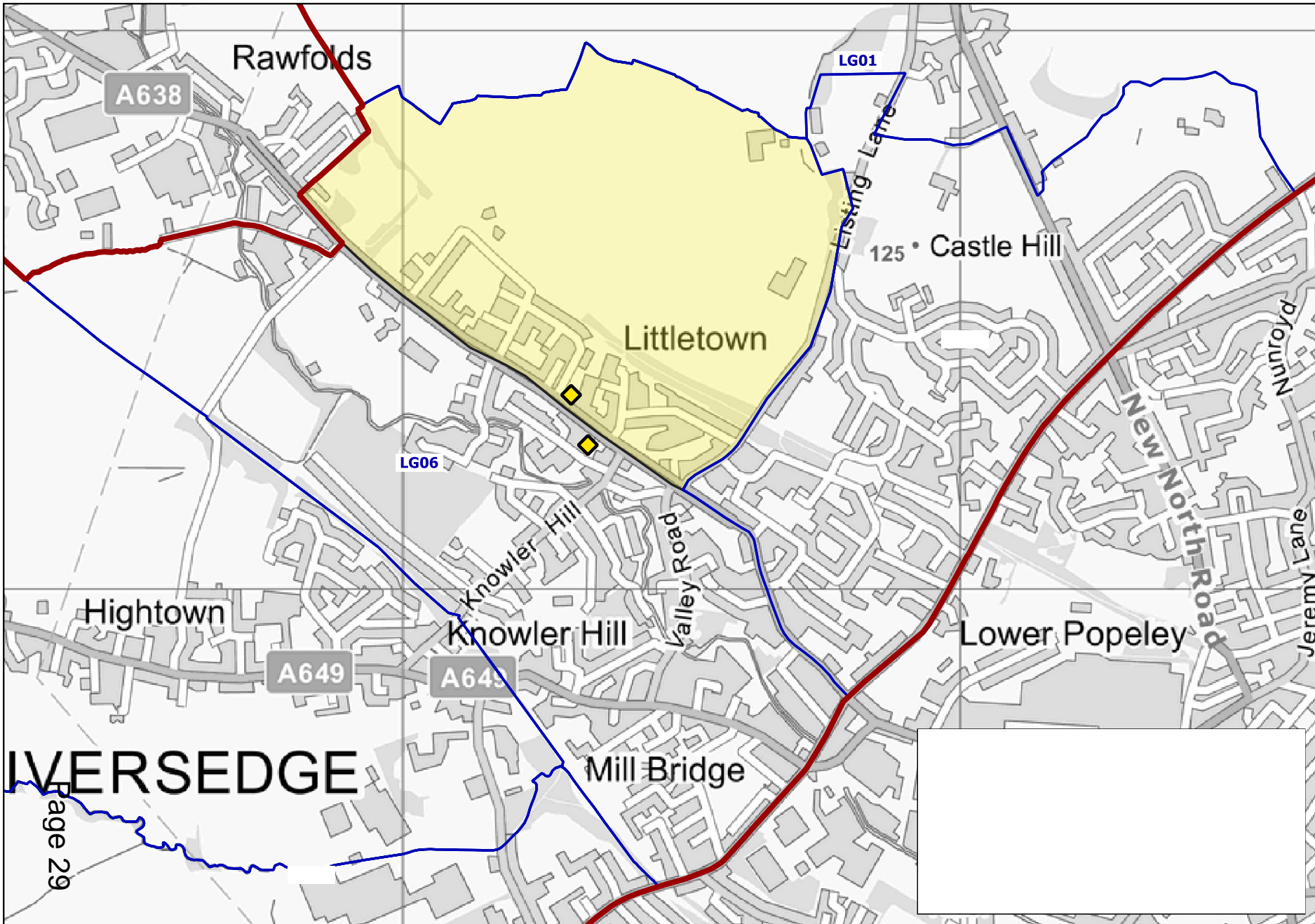
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Filename: 00006 Kirklees Polling District Maps LAG.qgz



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# Liversedge and Gomersal - Polling District Review



**Electoral  
Services**

Date: 12/07/2022

Scale: 1 - 9,500

Filename: 00008  
Kirklees Polling  
District Maps  
LAG.qgz

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Survey 100019241



**LIVERSEDGE**

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**Name of meeting:** Corporate Governance and Audit Committee

**Date:** 30 September 2022

**Title of report:** Update on Representation on Outside Bodies

**Purpose of report**

To:

- (i) note the updated representation on Outside Bodies.
- (ii) seek approval for the nomination of two trustees to 'The Mitcheson Bequest'.

Key Decision - Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?	N/A
Key Decision - Is it in the <a href="#">Council's Forward Plan (key decisions and private reports)?</a>	N/A
The Decision - Is it eligible for "call in" by Scrutiny?	No as it is not an executive matter
Date signed off by Director & name	For information only
Is it also signed off by the Assistant Director for Financial Management, IT, Risk and Performance?	No financial implications – for information only
Is it also signed off by the Service Director - Legal Governance and Commissioning?	Julie Muscroft
Cabinet member portfolio	Not Applicable

**Electoral wards affected:** Heckmondwike, in respect of nomination

**Ward Councillors consulted:** Not applicable

**Public or private:** Public

**No GDPR implications**

## **1. Summary**

- 1.1. The Service Director, Legal, Governance & Monitoring has delegated authority, in consultation with Group Business Managers, to receive and process nominations to Outside Bodies. Any changes in the Council's representation on Outside Bodies are reported to this Committee for information.
- 1.2. Since the last update to Committee, changes to the Council's Outside Body representation have occurred and have been incorporated into the Council's database of outside body representation. The changes for the municipal year 2022-2023 have been incorporated in the attached spreadsheet (Appendix 1).
- 1.3. The Committee is also asked to approve the nomination of two trustees to 'The Mitcheson Bequest' and for this trust to be added to the schedule of outside bodies.

## **2. Information required to take a decision**

The Mitcheson Bequest, was established in 1955 by Sir George Mitcheson for the benefit of the poor of Heckmondwike. Responsibility for appointing two trustees ('Nominative Trustees') was given to Heckmondwike Urban District Council and this role passed to Kirklees Council upon its formation in 1974. The term of office for Trustees is four years.

In addition, three co-optative trustees are nominated from individuals residing or carrying on business in or near to Heckmondwike; these trustees are not appointed by the Council.

The Committee is asked to give approval for the trust to be included within the Council's schedule of outside bodies and to the appointment of Councillors Steve Hall and Viv Kendrick as nominative trustees, with immediate effect. These nominations have been agreed by the Group Business Managers.

Under Section F of Part 3 of the Constitution, Scheme of Delegation to Officers, the Service Director - Legal, Governance and Commissioning has delegated authority in respect of the determination (in consultation with Group Business Managers) of nominations to outside bodies in circumstances where the Council or, in default, the Corporate Governance & Audit Committee have agreed in principle to nominate representatives and the political ratios.

## **3. Implications for the Council**

Not applicable.

## **4. Consultees and their opinions**

Not applicable.

**5. Next steps**

- (i) The Outside Body representation continues to be monitored and any further changes will be reported to Corporate Governance and Audit Committee on an annual basis.
- (ii) Subject to approval, 'The Mitcheson Bequest' will be added to the schedule of outside bodies and the nominations above notified to the trust.

**6. Officer recommendations and reasons**

- (i) In order to formalise the latest changes to the Council's Outside Body representation, the detail as outlined in the attached spreadsheet be noted.
- (ii) That the addition of 'The Mitcheson Bequest' to the schedule of outside bodies and the nomination of Councillors Steve Hall and Viv Kendrick as nominative trustees, with immediate effect and until 30<sup>th</sup> September 2026, be approved.

**7. Cabinet portfolio holder recommendation**

Not applicable.

**8. Contact officer**

Sheila Dykes: 01484 221000  
Email: [Sheila.Dykes@kirklees.gov.uk](mailto:Sheila.Dykes@kirklees.gov.uk)

Helen Kilroy: 01484 221000  
Email: [Helen.Kilroy@kirklees.gov.uk](mailto:Helen.Kilroy@kirklees.gov.uk)

**9. Background Papers and History of Decisions**

None

**10. Service Director responsible**

Julie Muscroft, Service Director for Legal, Governance and Commissioning.

	A	C	E
	Name of Body	No of Reps	Current Member
1			
2	Member places currently taken	174	
3	JOINT AUTHORITIES - PRESCRIBED PLACES		
4			
5	West Yorkshire Combined Authority (West Yorkshire)	1 + sub WYCA appoint addit 3 members for political balance from across WY councils.	Cllr Shabir Pandor (Cllr Cathy Scott - Sub)
6	West Yorkshire Combined Authority - Governance and Audit Committee	1	Cllr Shabir Pandor (Cllr Cathy Scott - Sub)
7	West Yorkshire Combined Authority - Transport Committee	4	Cllr Aafaq Butt (Transport Engagement Lead) Cllr Eric Firth (Transport Portfolio Holder) Cllr Matthew McLoughlin (Ordinary Member) Cllr Martyn Bolt (Ordinary Member)  Cllr Manisha Kaushik (Deputy Chair) - this is an additional place to the 4 requested by WYCA; these places are allocated/agreed at WY level
8	West Yorkshire Combined Authority - <b>Corporate</b> Overview and Scrutiny Committee	3	Cllr Paul Davies Cllr Moses Crook Cllr Susan Lee-Richards (Sub Cllr Andrew Cooper)
9	West Yorkshire Combined Authority - <b>Economy</b> Overview and Scrutiny Committee	3	Cllr Gwen Lowe Cllr Tyler Hawkins Cllr Richard Smith
10	West Yorkshire Combined Authority - <b>Transport</b> Overview and Scrutiny Committee	3	Cllr Harry McCarthy Cllr Mark Thompson Cllr Andrew Pinnock (Sub Cllr Anthony Smith)
11	WYCA Leeds City Region Enterprise Partnership (LEP) Board	1 + sub	Cllr Shabir Pandor Cllr Cathy Scott (Sub)
12	Business, Economy and Innovation Committee (WYCA)	1	Cllr Shabir Pandor * Cllr Eric Firth
13	Climate, Energy and Environment Committee (WYCA)	1	Cllr Andrew Cooper
14	Place, Regeneration and Housing Committee (WYCA)	1	Cllr Cathy Scott



	A	C	E
	Name of Body	No of Reprs	Current Member
1			
15	Employment and Skills Cttee (WYCA)	1	Cllr Graham Turner
16	Culture, Sports, Arts & Creative Industries Committee	1	Cllr Will Simpson
17	Finance, Resources and Corporate Committee (WYCA)	1	Cllr Shabir Pandor
18	West Yorkshire Police and Crime Panel	3	Cllr Mohan Sokhal Cllr Andrew Cooper Cllr Anthony Smith
19	West Yorkshire Fire and Rescue Authority	4	Cllr Adam Zaman Cllr Darren O'Donovan Cllr Mussarat Pervals Cllr David Hall
20	Local Government Association - General Assembly	4	Cllr Shabir Pandor (Cllr Cathy Scott Sub) Cllr David Hall (Cllr John Taylor Sub) Cllr John Lawson Cllr Andrew Cooper (Cllr S Lee-Richards Sub)
21	Sam Whitehead Trust	3	Cllr Harry McCarthy Cllr Matthew McLoughlin Cllr Lesley Warner
22	West Yorkshire and Harrogate Health and Care Partnership	2	Cllr Shabir Pandor Cllr Viv Kendrick
23	West Yorkshire Joint Services - Appointment and Appeals Panel	1	Cllr Habiban Zaman
24	West Yorkshire Joint Services - Governance and Audit	1	Not appointed for 22/23
25	West Yorkshire Joint Services - Joint Consultative Committee	1	Cllr Habiban Zaman

	A	C	E
	Name of Body	No of Reps	Current Member
1			
26	NOMINATIONS BY LEADER		
27			
28	Parking and Traffic Regulations Outside London Adjudication Joint Committee (PATROL)	1	<b>Cllr Naheed Mather</b> Cllr Paul Davies (Sub)
29	Yorkshire and Humber Strategic Migration Group	1	<b>Cllr Carole Pattison</b>
30	West Yorkshire Adoption Joint Committee ('WYAJC') ONE ADOPTION	1 + sub	<b>Cllr V Kendrick</b> (Cllr Carole Pattison SUB)
31	West Yorkshire Joint Services Committee	3 + 3 subs	<b>Cllr S Pandor (LEADER EX-OFFICIO - not counted in ratios)</b> <b>Cllr Habiban Zaman</b> <b>Cllr Yusra Hussain</b> <b>Cllr Michael Watson</b> Cllr Mohan Sokhal (Sub) Cllr Musarrat Pervaiz (Sub) Cllr Vivien Lees-Hamilton (Sub)
32	Yorkshire Purchasing Organisation Management Committee	1 + sub	<b>Cllr Graham Turner</b> Cllr Paul Davies (Sub)
33	YPO Procurement Holdings Limited Company Board	1	<b>Cllr Graham Turner</b> (Director)
34	Yorkshire and Humber (Local Government) Employers Association	1	<b>Cllr Paul Davies</b>
35	Migration Yorkshire Board	1	<b>Cllr Carole Pattison</b>

	A	C	E
	Name of Body	No of Reps	Current Member
1			
36	OTHER PLACES - JOINT AUTHORITIES		
37			
38	C&K Careers Limited Holding Company (from 1.4.20)	3	Cllr Manisha Kaushik Cllr Elizabeth Reynolds Vacancy
39	Calderdale and Kirklees Careers Limited (from 1.4.20)	3	Cllr Manisha Kaushik Cllr Elizabeth Reynolds Vacancy
40	Calderdale and Huddersfield NHS Foundation Trust - Council of Governors (formerly known as Membership Council)	1	Cllr Lesley Warner (Lab place)
41	Children's Partnership Board (formerly Children's Trust)	4	Cllr V Kendrick Cllr C Pattison Cllr R Smith Cllr J Lawson
42	Environment Agency - Yorkshire Regional Flood and Coastal Committee	1	Cllr Donald Firth Cllr D O'Donovan (Deputy)
43	Kirklees Communities Partnership Board (formerly Community Safety Partnership Executive)	4	Cllr Naheed Mather Cllr Carole Pattison (Ch) Cllr Mohan Sokhal Cllr Mark Thompson *WYPCP reps: Cllr Mohan Sokhal Cllr Anthony Smith Cllr Andrew Cooper
44	Kirklees Theatre Trust (Lawrence Batley Theatre)	3	Cllr Karen Allison Cllr Will Simpson Cllr Melanie Stephen
45	Peak District National Park Authority	1	Cllr Charles Greaves
46	Pennine Prospects (formerly South Pennine Rural Regeneration Company)	1	Cllr John Lawson
47	QED (KMC) Limited (Special Schools)	1	Cllr Paul Davies
48	SUEZ (Kirklees) Limited	1	Cllr Naheed Mather (Director) Cllr John Taylor (alternate Director)
49	Special Interest Group of Metropolitan Authorities (SIGOMA)	1	Cllr Paul Davies
50	Trans Pennine Trail Members' Steering Group	2	Cllr Martyn Bolt Cllr Eric Firth
51	South West Yorkshire Partnership NHS Foundation Trust - Members' Council	1	Cllr Mussarat Pervaiz
52	West Yorkshire One Adoption - Adoption Panels	2	Cllr Musarrat Khan (Hudds Panel) Cllr Donald Firth (Leeds Panel)
53	West Yorkshire Pension Fund Advisory Group - Joint Advisory Group	3	Cllr Jackie Ramsey Cllr Moses Crook Cllr Eric Firth
54	West Yorkshire Pension Fund Advisory Group - Pension Fund Investment Panel	2	Cllr Jackie Ramsey Cllr Eric Firth

	A	C	E
	Name of Body	No of Reps	Current Member
1			
55	OTHER PLACES - OTHER BODIES		
56			
57	Creative Media Centres Limited	1	Cllr Andrew Cooper
58	Dewsbury Endowed Schools Foundation Trust Committee	8	Cllr Eric Firth Paul Ellis Cllr Jackie Ramsey Cllr Masood Ahmed Cllr Aleks Lukic Mark Thackray Bernard Disken M Winterburn
59	Dewsbury Learning Trust		Dr Phil Mark
60	Globe Innovation Centre Ltd (previously Globe Environmental Business Centre Ltd)		Jacqui Gedman
61	Huddersfield Industrial Advisory Panel	1	Cllr Tyler Hawkins
62	Kirklees Active Leisure	2	Cllr Mohan Sokhal (has vote at member meetings) Cllr Mark Thompson
63	Kirklees Community Association	6	Cllr Eric Firth Cllr Carole Pattison Peter McBride Vacancy Robert Iredale Cllr Donald Firth
64	Kirklees Community Fund Grants Panel	2	Cllr Mohan Sokhal Cllr Bill Armer
65	Kirklees Historic Buildings Trust Ltd	6	Cllr David Hall Cllr Moses Crook Cllr Cathy Scott Vacancy Cllr Gwen Lowe Cllr Andrew Pinnock
66	Kirklees Schools Services Ltd	1	Cllr Carole Pattison Cllr Will Simpson (Alternate Director)
67	Kirklees Stadium Development Ltd	3	Ken Sims (Director) Cllr Paul Davies (Director) Cllr Bernard McGuin (Alt Dir)
68	Locala Community Partnership Members' Council	1	Cllr Jo Lawson
69	Musica Kirklees (formerly Kirklees Music School)	2	Cllr Lesley Warner (Lab place) Cllr Andrew Pinnock
70	National Association of British Market Authorities	3	Cllr John Taylor Cllr Eric Firth Cllr Fazila Loonat
71	National Coal Mining Museum for England Trust Ltd - Liaison Committee	2	Cllr Bill Armer Cllr Will Simpson
72	Reserve Forces and Cadets Association for Yorkshire and the Humber	1	Cllr Michael Watson
73	School Organisation Advisory Group	6	Cllr Liz Smaje Cllr Kath Pinnock Cllr Carole Pattison Cllr Viv Kendrick Cllr Yusra Hussain Vacancy
74	Spenborough Co-operative Trust	1	Natalie McSheffrey
75	Kirklees Henry Boot Partnership	1	Julie Muscroft TEMP (Director) Vacant (Alt Dir)
76	Standing Advisory Council for Religious Education	4	Cllr Nosheen Dad Cllr Darren O'Donovan Cllr Andrew Marchington Cllr David Hall
77	Laneside Landfill Community Trust	1	Cllr Tyler Hawkins

	A	C	E
	Name of Body	No of Reps	Current Member
1			
78	OTHER PLACES - CHARITIES		
79	OTHER PLACES - CHARITIES		
80	Batley Cricket, Athletic and Football Club (formerly Batley Bulldogs)	3	Cllr Masood Ahmed (Mayor) Cllr Gwen Lowe Cllr Shabir Pandor Cllr Habiban Zaman
81	Batley Girls (Rae, Taylor, Hirst and Talbot) Leaving Scholarship Fund	1	Cllr Gwen Lowe
82	Batley Grammar School Trustees	1	Paul Young
83	Charles Brook Convalescent Fund	1	Cllr Paul White
84	Dewsbury Guild of Help / Whittuck Charity	2	Cllr Darren O'Donovan Iris Bettney
85	Fletcher Charity	6	Cllr Darren O'Donovan Iris Bettney Terry Goodall Trevor Senior VACANT VACANT
86	George Beaumont Foundation	1	Cllr John Taylor *
87	Golcar Township Lands Charity	2	Cllr Robert Iredale Cllr Andrew Marchington
88	Hall Education Charity	2	Mr C Beardsell Cllr Donald Firth
89	Holly Bank Trust	1	Helen Mackey-Bowen
90	Huddersfield Education Trust	2	Cllr Carole Pattison Cllr Elizabeth Reynolds
91	Longwood Grammar School Foundation	1	Susan Starr
92	Mirfield Educational Charity	3	Chris Oldfield Cllr Martyn Bolt Cllr Vivien Lees-Hamilton
93	R J Whitehead Almshouses	1	Cllr Bill Armer
94	Roebuck Memorial Homes and Gardens	2	Cllr Tyler Hawkins Ray Ram
95	The Thurstonland School with Ludlum and Horsfall Foundation	1	Cllr R Smith
96	Thornhill Pools Estate Charity	5	Cllr Masood Ahmed Mr R A Gibson T Gowda Khizar Iqbal Mr B Pearson
97	Walker and Greenwood Educational Charity	6	Cllr Jackie Ramsey Cllr Masood Ahmed Cllr Nosheen Dad Iris Bettney VACANT VACANT
98	Whitcliffe Mount School Scholarship Trust	1	Josie Pugsley
99	William Greenwood Homes	2	Cllr Eric Firth Cllr Cathy Scott Betty Goodwin (co-opted) Mrs E Dyrllaga (co-opted) Shirley Swithenbank (co-opted)

	A	C	E
	Name of Body	No of Reps	Current Member
1			
100	Other Panels (not Outside Body) - see separate folder within Outside Bodies folder		
101	Fostering Panel	5	Cllr Kath Taylor Cllr Manisha Kaushik Vacancy Vacancy Vacancy
102	Corporate Parenting Board	4	Cllr V Kendrick Cllr E Reynolds Cllr R Smith Cllr J Lawson Cllr K Allison
103	Community Learning Trust	1	Cllr C Pattison
104	Adult Learning Advisory Board	1	Cllr N Mather
105	Armed Forces Covenant Board	1	Cllr M Ahmed
106	Veterans Advisory & Pensions Committees, Yorkshire and the Humber	1	Cllr M Ahmed



**Name of meeting: Corporate Governance and Audit Committee**

**Date: 30 September 2022**

**Title of report: Annual report on bad debt write-offs, 2021-22**

**Purpose of report**

Financial Procedure Rules require the Service Director Finance, to prepare an annual consolidated report on all debts written off annually, for consideration by the Corporate Governance and Audit Committee. This report details the debts written off in the financial year 2021-22.

<b>Key Decision - Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?</b>	<b>No</b>
<b>Key Decision - Is it in the <a href="#">Council's Forward Plan (key decisions and private reports)</a>?</b>	<b>No</b>
<b>The Decision - Is it eligible for "call in" by Scrutiny?</b>	<b>"Not applicable"</b>
<b>Date signed off by Strategic Director &amp; name</b>	<b>Rachel Spencer - Henshall</b>
<b>Is it also signed off by the Service Director - Finance</b>	<b>Eamonn Croston</b>
<b>Is it also signed off by the Service Director – Legal, Governance and Commissioning</b>	<b>Julie Muscroft</b>
<b>Cabinet member portfolio</b>	<b>Cllr Paul Davies</b>

**Electoral wards affected: None**

**Ward councillors consulted: None**

**Public or private: Public**

**Has GDPR been considered: Yes, no personal data in the report.**

**1. Summary**

- 1.1 The Chief Financial Officer has to prepare an annual consolidated report of all debts written off for consideration by the Corporate Governance and Audit Committee. This report includes summary detail on the Council's approach to debt recovery in **Appendix A** and a summary schedule of debts written-off over the past 12 months, in **Appendix B**.

- 1.2 The Council has a good record of collecting income due, including a range of supportive measures to help bill payers who may be struggling to pay their bills, as part of a broader suite of income collection and recovery measures to ensure that everyone who should pay, does. The write off figures within this report underline how important it is for everyone to pay their share of the charges to help fund essential Council services and wherever possible payment by direct debit is encouraged and promoted. Last year was another challenging year financially due to the continued impact of COVID and the overall impact continues to have an impact economically through the local economy. This resulted in an increased number of customers having difficulties paying their bills. It is anticipated this will continue as the cost of living crisis plays out over the coming month/years. This will inevitably mean that there will be some element of suppressed bad debt, this will be debt that due to current circumstances will be harder to collect and will therefore take longer to recover moving forward. There will also be an element of this debt that will become irrecoverable in the future due to increased debts customers will face in the future.
- 1.3 Overall, debts written-off in 2021-22 totalled £3,188,230m; as a percentage of debt raised in the year, this is 0.61%. The previous year 2020-21, £2,989,470m was written off; equivalent to 0.63% of debt raised (the equivalent write offs in 2019-20 were £5,741,220m and the percentage was 1.16% of debt raised) The overall percentage written off has reduced year on year for the last two years. But it should be noted there is a high likelihood of more suppressed bad debt, which may get reflected in future years write offs, alongside some continued economic volatility depending on the pace of global, national, and local recovery from Covid.

## 2. Information required to take a decision

- 2.1 Financial Procedure Rules authorise Directors to write off all individual bad debts subject to the approval of the Chief Financial Officer. A report on the details of all debts written off under delegated authority must be prepared and formally noted by the Director in consultation with the Cabinet Member. The Service Director - Finance must prepare an annual consolidated report of all debts written off for consideration by the Corporate Governance and Audit Committee.
- 2.2 **Appendix A** contains details of debts written off in 2021-22. The first table compares amounts written off in 2021-22 to those written off in 2020-21. The second table in **Appendix B** shows a detailed analysis of the reasons for write off in 2021-22. In both tables, the amount of debt raised in the financial year is shown as a guide - the amount written off in the year is not directly related to this as it is likely to include ongoing debts outstanding from previous years.
- 2.3 The figures for write offs of Adult Social Care debt, Housing Benefit Overpayments recovery, Housing Revenue Account (HRA), Business Rates and Council Tax make up the top 5 areas for write offs and demonstrate how important it is for everyone to pay their share of the charges to help fund essential Council services.
- 2.4 The write-off for Adults relates to the collection and recovery of adult social care charges. A key aim of the Adult Social Care Charging Policy is to ensure that where an adult is charged for care and support (including contributing to a personal budget following a financial assessment), that they are not charged more than they can reasonably afford to pay. This is carried out using appropriate collection and recovery action and is always taken using the legal powers available; however, due to the



characteristics of the client group not all charges are recoverable. The debt recovery process has continued during and after the pandemic with a dedicated team continuing to work on improvements in debt collection. The team are also working closer with the more vulnerable customers and advice partners ensuring all the relevant help and advice is available to help customers who are struggling financially. This has resulted in more practical solutions to be offered in the collection of debts and writing off uncollectable historic debts, for this reason, there has been a slight increase in the value of outstanding debt during 2021/22. Examples of write offs include, not viable to pursue, and where the client has deceased etc.

2.5 The write offs for Finance relate mainly to Housing Benefit Overpayment recovery. The write off percentage figure is relatively high because the households concerned are by definition the least able to pay, and have potentially impacted the most through the pandemic and with the increased cost of living. Old non collectable debts are targeted for write off and a high proportion of these are deemed not viable to pursue. Recovery action is always pursued using all the recovery powers available for example deductions from ongoing benefit entitlement or direct attachments on welfare benefits; however, ability to pay in the current climate is also a consideration. These debts will also become more difficult to collect in the future as Housing Benefit administration is transferred to the Department of Works and Pensions (DWP) as the housing credit element of Universal Credit.

2.6 The council’s housing stock is managed by the Income Management Team within its Homes & Neighbourhoods service area. In accordance with the Council Secure tenancy agreement, any charges for which the tenant is deemed directly liable, the landlord will seek to recover. In extreme cases where the rent due on a property is consistently not paid, and rent arrears continue to escalate, an application may be made for an order to take back possession of the property and evict a tenant from the premises (in 2020-21 there were no evictions and in 2021-22 there were 9 evictions for non-payment of rent). On average, this does only affect a very small proportion of tenants each year. Expenditure and income relating to the provision of landlord services is ring-fenced or ‘self-financed’ through the Council’s Housing Revenue Account (HRA). The HRA write-off figure includes former tenant liable costs, also referred to as rechargeable repairs and for which there is an existing HRA bad debt provision set aside to account for unrecoverable debt. The Council currently has over 9,586 tenancies on direct debit, equivalent to 46.2% based on 20,746 tenanted properties the Council is landlord for and the day-to-day management of these (including income collection and debt recovery).

Homes and Neighbourhoods are part of the Northern Rent Benchmarking Group (NRBG) and these were comparisons for direct debit payers in 2021-22.

<b>Housing Provider</b>	<b>% Customers Paying Rent By DD</b>
Gateshead H.C	22.83%
<a href="#">Kirklees Council</a>	<a href="#">44.46%</a>
North Tyneside	24.48%
Sheffield City Council	44.76%
Together Housing	31.22%
Your Homes Newcastle	36.97%

- 2.7 The Council aims to maximise its collection and recovery of all Council Tax and Business Rates debts. The recovery process ensures that all accounts in arrears are chased through issuing reminders, summonses, obtaining liability orders through the Magistrates Court, if needed, which allow the Council to recover debts through using the Enforcement Agents (bailiffs), attachments to earnings or benefits, instigating insolvency proceedings, putting charging orders on the properties, or issuing committal to prison proceedings.
- 2.8 In 2021-22 the teams have been dealing with catching up after COVID with outstanding caseloads, as there has been a backlog of non-payers to pursue through the courts and take necessary recovery action against. Officers have continued to undertake exercises to review previous years' debts outstanding for both Council Tax and Business Rates and be realistic on what is collectable and what debts are not. Where accounts have been identified, with previous recovery action (some over several years) and no further action is viable or cost effective, the debts have been written off as unable to collect. The future economic recovery position is also very difficult to predict, with the current cost of living crisis so there will be debts that will either take longer to collect or will become debts the Council will have to decide if they are viable to collect. The teams will continue to offer support and where appropriate signpost customers to further support to ensure they are getting help financially or otherwise to ensure they are maximising their income. Vulnerable customers will be supported by the appropriate means.
- 2.9 The recovery action highlighted above will ensure that all collectable debts outstanding will be pursued through appropriate recovery action and support for the customer. Additional resources will be deployed to recover unpaid Council Tax or Business Rates quicker and more effectively once older debts that have been through the recovery process have been removed. Tighter processes and procedures continue to be put in place to maximise recovery of collectable debts earlier in the process. Also, more emphasis has been placed on supporting vulnerable customers who have or are now struggling financially through ensuring all the appropriate support is in place to support and advise customers better, earlier in the recovery process. The current collection levels anticipated over the fullness of time which the service expects to eventually recover for Council Tax are 98.5%, and 97.4% Business Rates. These percentages reflect the increase in arrears last year. Write offs however are still likely to continue to rise as the economy feels the lasting impact of COVID and increases in the cost of living.
- 2.10 Payment by direct debit is encouraged and the Council currently has 129,337 charge payers paying by direct debit on Council Tax (approx. 77% of paying charge-payers). In the last 12 months this has increased by over 7,250 new accounts set up for direct debit payments. The more direct debit payers the Council has, the better the recovery rate, allowing staff to concentrate on more difficult recovery cases outstanding.
- 2.11 Kirklees is the sixth largest Metropolitan Council in the country in relation to the net debit raised for Council Tax, so for the Yorkshire and Humber Area we will always be towards the top of any monetary list. The Council has 190,602 properties liable for Council Tax (£303.22m gross debit in 2021-22) and 16,102 properties for Business Rates (£145.71m gross debit in 2021-22). Whilst the Council Tax arrears increased in 2021-22 to £23.44m, the percentage compared to the overall net debit (in year and arrears £268.39m) was still approx. 0.01% due to the increase in the annual debit raised in 2021-22. Overall collection of the arrears is being maintained but with the rise of the debit raised the overall arrears figure increased by £2.21m in 2021-22.

The table below shows other LA's write offs to compare with Kirklees for 2021-22

<b>Council Tax write offs 2021-22</b>			
<b>LA</b>	<b>net debit 21-22</b>	<b>write off</b>	<b>%</b>
Oldham	£119.5m	£3.46m	2.90%
Bradford	£259m	£6.14m	2.37%
Wolverhampton	£133.74m	£1.47m	1.10%
Doncaster	£148.1m	£1.5m	1.01%
Stockport	£201.03m	£1.73m	0.86%
Leeds	£422.68m	£1.75m	0.75%
<b>Kirklees</b>	<b>£233.87m</b>	<b>£1.75m</b>	<b>0.75%</b>
Calderdale	£121.87m	£768k	0.63%
Leicester	£181.78m	£988k	0.63%
Rotherham	£141.29m	£622k	0.44%
Wakefield	£188.26m	£489k	0.26%
Sunderland	£126.5m	£294k	0.23%

2.12 Whilst all of the debts highlighted in the report have been formally written off in the accounts for 2021-22, this does not mean that the Council will not pursue this debt if new information comes to light and the prospect for recovering outstanding debts changes.

### **3. Implications for the Council**

This report provides summarised information on debts written-off over the previous 12 months. The overall income due in the year (Debit) to which the report's financial performance relates, supports the delivery of the Council's objectives and priorities within available resources:

#### **3.1 Working with People**

The debts are from various services charging for either providing a service or for raising annual charges through legislation ie Council Tax, and Business Rates. The Council work with customers to ensure that any debts outstanding are recovered in accordance with the payment terms, but if the customer is having financial problems these will be taken into consideration. In certain circumstances debts are written off as either not viable to pursue or on the grounds of hardship or vulnerability where appropriate. Consideration is given to any inequalities and poverty caused by charges raised, and where appropriate debts will be considered for write off.

#### **3.2 Working with Partners**

The Council is working closely with voluntary and community groups (ie foodbanks), and contracted partners ie CAB, Money Advice etc through the Local Welfare Provision Team (LWP) to support vulnerable households with income management, debt advice that will help support households pay their bills.

#### **3.3 Other (eg Legal/Financial or Human Resources)**

## **Financial**

The write off's have an impact on the Council's budget therefore bad provisions are factored into the estimated income from debts/charges raised throughout the year.

With the current cost of living crisis being faced by many households the Council is committed to supporting vulnerable households as part of the ongoing recovery action, including referring customers onto its local welfare provision team for support, alongside a range of ongoing significant national government support measures for households (ie Housing Support Fund (HSF) and other support for our businesses. We also offer additional local support via the Benefits team and through the Council Tax Reduction Scheme or offering discretionary support with accrued debts.

### **4. Consultees and their opinions**

None

### **5. Next steps**

Corporate Governance and Audit Committee will be asked to note the summarised information set out in this report.

### **6. Officer recommendations and reasons**

Corporate Governance and Audit Committee are recommended to note the information in the Appendices on bad debt write offs for 2021-22.

### **7. Cabinet portfolio holder recommendation**

To note the contents of this report

### **8. Contact officer**

Sarah S Brown, Acting Head of Welfare & Exchequer Services 01484 221000  
Mark Stanley, Senior Manager, Welfare & Exchequer Services

### **9. Background Papers and History of Decisions**

Accounts & Audit regulations 2015, Local Audit & Accountability Act 2014

### **10. Service Director responsible**

Eamonn Croston. Service Director - Finance  
01484 221000

**Write Off Summary Comparison 20-21 to 21-22**

*Debit For Year Apr 20 - Mar 21	Write Offs Apr 20 - Mar 21		Directorate	*Debit For Year Apr 21 - Mar 22	Write Offs Apr 21 - Mar 22	
£	£	%		£	£	%
<b><u>Children &amp; Families</u></b>						
9,299,635	20,371	0.22%	Learning & Early Support	10,297,234	8,979	0.09%
172,554	4,558	2.64%	Child Protection & Family Support	173,792	3,088	1.78%
<b><u>Adults &amp; Health</u></b>						
55,437,801	422,400	0.76%	Adults Social Care	62,345,462	284,845	0.46%
1,333,717	825	0.06%	Integration, Access & Community Plus Customers & Communities	1,821,285	-99	-0.01%
<b><u>Economy &amp; Infrastructure</u></b>						
7,989,206	103,693	1.30%	Growth & Housing			0.00%
7,692,153	46,410	0.60%	Economy & Skills			0.00%
14,687,505	38,496	0.26%	Environment			0.00%
<b><u>Environment &amp; Climate change</u></b>						
			Environmental Strategy & Climate Change	460,138	838	0.18%
			Highways & Streetscene	9,407,047	21,261	0.23%
			Culture & Visitor Economy	2,838,188	9,077	0.32%
<b><u>Regeneration &amp; Growth</u></b>						
			Skills & Regeneration	16,354,140	90,178	0.55%
			Homes & Neighbourhoods	420,576	5,930	1.41%
<b><u>Corporate Strategy, Commissioning &amp; Public Health</u></b>						
5,850,424	0	0.00%	Strategy & Innovation	1,051,329	0	0.00%
4,684,594	18,118	0.39%	Public Health & People	4,980,198	6,930	0.14%
1,651,303	0	0.00%	Governance & Commissioning	4,562,087	0	0.00%
2,596,126	243,049	9.36%	Finance Former KNH Resources	2,341,392 1,306,789	200,528 0	8.56% 0.00%
<b><u>Housing Revenue Account</u></b>						
500,251	26,408	5.28%	HRA	149,623	372	0.25%
<b>111,895,269</b>	<b>924,328</b>	<b>0.83%</b>	<b>General Fund Services</b>	<b>118,509,280</b>	<b>631,927</b>	<b>0.53%</b>
81,653,328	301,782	0.37%	HRA (excl those on benefits)	82,516,772	458,039	0.56%
218,552,116	1,662,339	0.76%	Council Tax	233,869,920	1,751,297	0.75%
59,564,692	101,021	0.17%	NNDR (Business Rates)	88,120,713	346,968	0.39%
<b>471,665,405</b>	<b>2,989,470</b>	<b>0.63%</b>	<b>Grand Total</b>	<b>523,016,684</b>	<b>3,188,230</b>	<b>0.61%</b>

**Write Off Summary 21-22**

Directorate	*Debit For Year Apr 21 - Mar 22	Write Offs Apr 21 - Mar 22	%	Compassionate Grounds	Deceased (No Estate)	Liquidation/ Bankruptcy	Not Viable to Pursue	Unable to Trace	Statute Barred	Write Back - Credit Unclaimed	Misc	Total
<b>Children &amp; Families</b>												
Learning & Early Support	10,297,234	8,979	0.09%	0	0	595	6,077	2,307	0	0	0	8,979
Child Protection & Family Support	173,792	3,088	1.78%	0	0	0	3,088	0	0	0	0	3,088
<b>Adults &amp; Health</b>												
Adults Social Care	62,345,462	284,845	0.46%	31,897	135,514	0	107,660	0	0	-225	10,000	284,845
Customers and Communities	1,821,285	-99	-0.01%	0	0	0	-99	0	0	0	0	-99
<b>Environment &amp; Climate change</b>												
Environmental Strategy & Climate Change	460,138	838	0.18%	0	0	340	325	172	0	0	0	838
Highways & Streetscene	9,407,047	21,261	0.23%	0	77	7,599	13,551	0	34	0	0	21,261
Culture & Visitor Economy	2,838,188	9,077	0.32%	0	0	104	8,717	0	256	0	0	9,077
<b>Regeneration &amp; Growth</b>												
Skills & Regeneration	16,354,140	90,178	0.55%	0	3,482	24,560	54,856	3,034	4,247	0	0	90,178
Homes & Neighbourhoods	420,576	5,930	1.41%	0	0	0	5,930	0	0	0	0	5,930
<b>Corporate Strategy, Commissioning &amp; Public Health</b>												
Strategy & Innovation	1,051,329	0	0.00%	0	0	0	0	0	0	0	0	0
Public Health & People	4,980,198	6,930	0.14%	454	0	0	5,942	0	534	0	0	6,930
Governance & Commissioning	4,562,087	0	0.00%	0	0	0	0	0	0	0	0	0
Finance	2,341,392	200,528	8.56%	7,297	75,156	13,360	16,176	10,089	78,449	0	0	200,528
Former KNH Resources	1,306,789	0	0.00%	0	0	0	0	0	0	0	0	0
<b>Housing Revenue Account</b>												
HRA	149,623	372	0.25%	0	0	0	372	0	0	0	0	372
<b>General Fund Services</b>	<b>118,509,280</b>	<b>631,927</b>	<b>0.53%</b>	<b>39,648</b>	<b>214,229</b>	<b>46,559</b>	<b>222,594</b>	<b>15,602</b>	<b>83,520</b>	<b>-225</b>	<b>10,000</b>	<b>631,927</b>
HRA (Excl those on benefits)	82,516,772	458,039	0.56%	8,810	128,024	11,672	288,844	14,559	0	0	6,130	458,039
Council Tax	233,869,920	1,751,297	0.75%	0	11,358	381,381	983,593	374,965	0	0	0	1,751,297
NNDR	88,120,713	346,968	0.39%	0	71	613,466	-334,881	68,312	0	0	0	346,968
<b>Grand Total</b>	<b>523,016,684</b>	<b>3,188,230</b>	<b>0.61%</b>	<b>48,458</b>	<b>353,682</b>	<b>1,053,077</b>	<b>1,160,151</b>	<b>473,438</b>	<b>83,520</b>	<b>-225</b>	<b>16,130</b>	<b>3,188,230</b>



**Name of meeting:** CORPORATE GOVERNANCE & AUDIT COMMITTEE  
**Date:** 30<sup>th</sup> SEPTEMBER 2022  
**Title of report:** DRAFT ANNUAL GOVERNANCE STATEMENT 2021/22

**Purpose of report.**  
**To provide information about the (draft) Annual Governance Statement for 2021/22**

<b>Key Decision - Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?</b>	not applicable
<b>Key Decision - Is it in the Council's Forward Plan (key decisions and private reports?)</b>	not applicable
<b>The Decision - Is it eligible for call in by Scrutiny?</b>	not applicable
<b>Date signed off by Strategic Director &amp; name</b>	not applicable
<b>Is it also signed off by the Service Director - Finance</b>	20/09/2022
<b>Is it also signed off by the Service Director for Legal Governance and Commissioning Support?</b>	20/09/2022
<b>Cabinet member portfolio</b>	not applicable

**Electoral wards affected:** All  
**Ward councillors consulted:** None  
**Public or private:** Public  
**Have you considered GDPR?** Yes

## 1. Summary

- 1.1 Attached to this report is a draft Annual Governance Statement,
- 1.2 The Committee is asked to note the latest version of the Draft 2021/22 Annual Governance Statement prior to it being signed off by the Chief Executive and Leader of the Council, and to consider whether the issues raised reflect the state of the governance and control framework during 2021/22.
- 1.3 The Statement is a statutory requirement and accompanies the Statement of Accounts to provide readers with assurance about the governance and internal control environment.
- 1.4 As the Statement covers the period up until the Annual Financial Accounts 2021/22 are approved, there may be need for revisions to be made in the text to reflect the findings from the external audit and anything material in the intervening period.
- 1.5 The draft Statement has been reformatted and simplified this year.
- 1.6 The Statement is required to be available for public consultation for 30 days.

## 2. Information required to take a decision

- 2.1 The detail is contained within the draft Statement.

### 3. **Implications for the Council**

- 3.1 **Working with People** – None directly
- 3.2 **Working with Partners** – None directly
- 3.3 **Place Based Working** – None directly
- 3.4 **Improving outcomes for children**– None directly
- 3.5 **Climate change and air quality**- None directly
- 3.6 **Impact on the finances of local residents**- None directly
- 3.7 **Other (e.g., Legal/Financial or Human Resources)**- Although each of the sub categorisations above suggest no direct implications, the review of the effectiveness of the internal control and governance arrangements covers all aspects of the Council's operations, including elements of the above,

### 4. **Consultees and their opinions**

The Chief Executive, Strategic Directors, Service Director Legal, Governance & Commissioning, Service Director Finance, Head of (Audit &) Risk have commented on the draft Statement.

### 5. **Next steps and timelines**

- 5.1 A finalised version of the Statement will be considered by the Committee ahead of the approval of the Annual Accounts later in the year. The Action Plan will be revised and updated in responding to any significant issues identified. Monitoring will take place on the issues identified.
- 5.2 The Annual Governance Statement needs to be available for public comment, prior to its finalisation.

### 6. **Officer recommendations and reasons**

- 6.1 Members are asked to comment on the draft Statement, and to formally note it thereafter.
- 6.2 Members are asked to authorise the (as amended) draft version going next for public comment, which will be considered in drafting the final version. [Reasons: To ensure compliance with the Accounts and Audit Regulations 2015 and CIPFA guidance - Delivering good governance in Local government]

### 7. **Cabinet portfolio holder's recommendations**

Not applicable

### 8. **Contact officer**

Simon Straker- Audit Manager (01484 221000 x73726)  
Martin Dearnley, Head of Risk & Internal Audit (01484 221000 x73672)

### 9. **Background Papers and History of Decisions**

Draft Accounts 2021/22.  
Annual Governance Statement 2020/21

### 10. **Service Director responsible**

Chief Executive



Kirklees Council

# Draft Annual Governance Statement 2021/22

July 2022

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## Overall Conclusion & Opinion

We have considered carefully the effectiveness of the Council's governance framework and have been advised by the Corporate Governance and Audit Committee. We are satisfied that the Council's overall governance arrangements are in accordance with our governance framework and Code of Corporate Governance.

We will continue to enhance our governance arrangements as recommended in the Action Plan that follows this Statement. We are satisfied that these steps will address the need for improvements that were identified in our review and will monitor their implementation during 2022/23 in conjunction with the Corporate Governance & Audit Committee.

Signed:



Cllr. Shabir Pandor, Leader of the Council



Jacqui Gedman, Chief Executive

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## Significant Governance Issues during 2021/22

The annual corporate review process has identified and evaluated both progress with addressing ongoing issues from the 2020/21 Statement and some new areas of potential concern. Any of these that meets one or more of the following criteria (suggested by CIPFA / SOLACE) has been regarded as significant and included in this Statement:

- A) It undermines / threatens the achievement of organisational objectives
- B) It is a significant failure to meet the principles of good governance
- C) It is an area of significant concern to an inspector, external audit, or regulator
- D) The head of internal audit, one of the statutory officers or the Corporate Governance & Audit Committee (CGAC) has recommended it be included
- E) It is an issue of public or stakeholder concern
- F) It is an issue that cuts across the organisation and requires cooperation to address it

## Progress with the Significant Governance Issues in last year's Statement

Our previous Statements recognise that many issues are complex, and sometimes not solely entirely under the Council's direct control. These often take longer than one year to address and embed remedial action. Therefore, some of these may feature in one form or another for a longer period, even if some aspects can be resolved during the year. This has been reflected in what remains to be done, as shown in the table over the page.

Good progress has been made since the last Statement in addressing several of the Issues highlighted and these have been omitted from the current Statement, as they no longer represent a threat to the organisation. Similarly, where there has been a change of focus or circumstance this has resulted in several being combined and revised herein.

No.	Governance Issue / Theme	Reason for Inclusion	Direction of Travel / Progress in 2021/22	Further Action in 2022/23
1	<p>The Corporate Planning process needs further strengthening with improved linkages to both revenue and capital resource allocation and performance measures to ensure delivery of key Council objectives.</p> <p>(A, B, F)</p>	<p>Delivery of key Council objectives could be undermined.</p>	<p>The refreshed Corporate Plan, <i>Our Council Plan 2021/23</i>, was agreed as a roadmap for recovery in Kirklees. At its heart is a determination to build a fairer and more equal place for people to live, work and grow up in. It includes clear statements of priorities and actions to achieve them and is subject to regular performance reporting on which the Leader and Cabinet are held to account by Scrutiny.</p> <p>The Medium-Term Financial Plan 2020-23 (revenue), Capital Plan (2020-25) and the subsequent budget planning cycles for the financial years 2021/22 and 2022/23 have been aligned to Corporate Plan ambition and priorities. Reviewing budget setting arrangements regarding outcome-based budgeting remains a “work in progress” in the 2022/23 budget exercise (early 2022).</p>	<p>An Annual Planning Cycle has been agreed, which will lead to the publishing of the next revision to the Council Plan in January 2023. This will reflect the Administration’s priorities and the impact on the organisation and its finances post pandemic. It will recognise other national and international pressures -particularly inflation and the impact of the Cost of Living Crisis for residents and staff. Ongoing work is already informing the 2023/24 budget process.</p> <p>To develop a more robust, intelligence-led performance management mechanism (using quantitative and qualitative indicators) across the organisation aligned with the annual planning cycle to drive resource allocation aligned to priority outcomes and to monitor their delivery.</p> <p>An aligned Communications Strategy will be further developed and agreed, including the engagement of all Members.</p>

No.	Governance Issue / Theme	Reason for Inclusion	Direction of Travel / Progress in 2021/22	Further Action in 2022/23
2	Delivery of the Council's Transformation Activities.  (A, F)	Work is ongoing corporately to embed innovation and change to help ensure key priorities can be achieved.	The priority transformation programmes, to which transformation resources are allocated, have been updated to reflect known areas of need.	The focus is on ensuring these priorities are further shaped and delivered over the coming years to produce better outcomes and increasing prioritisation focus on the delivery of future significant cashable savings / cost avoidance.
3	Strengthen and develop Partnership Governance and new relationships.  (A, E, F)	Key outcomes require significant input from partners and others.	Partnership governance has improved at an Executive and 'anchor institution' (key public and private sector partners) level.  Uncertainties have arisen associated with changed ways of working with newly emerging / re-shaped anchor /strategic partnerships and our influence in helping shape these from a strategic partnership /influencing /integration perspective, especially regional funders and partners, including the West Yorkshire Mayor and Combined Authority. Competitive bidding is one such case and also the impact on Integrated Care Plans and the role of the Health & Wellbeing Board and matters arising from the Integrated Care Strategy.	Continue to develop further developments to partnership working, recognising the different perspective of those partners with their own resources, and those who are dependent partially, or wholly, on the council for funding, and to reflect these developing relationships with increased visibility at Cabinet level through six monthly assurance reporting on the Council's key partnerships and associated parties.
4	Continue to Strengthen Risk Management.  (B, C, D)	To ensure sufficient organisational resilience to resist the type of failings experienced in the	Work has been ongoing to improve the quality of directorate-based risk arrangements and risk elevation. An initial corporate Assurance Framework and culture has been developed in connection with all	Embed the changes made during the year and new assurance arrangements to deliver greater knowledge and active choices about risk, appetite and options.

No.	Governance Issue / Theme	Reason for Inclusion	Direction of Travel / Progress in 2021/22	Further Action in 2022/23
		local authority sector and beyond.	key and emerging business risks, including learning the lessons from historically different service delivery	Establish and embed a corporate assurance process to provide oversight of the corporate risk management process.
5.	Employee recruitment & retention pressures  (A, F)	People resources is a vital part of being able to deliver the key outcomes for the Council.	<p>National and local challenges continue in one of the toughest labour markets for 50 years. There are many hard to fill roles, including highways engineering, social workers and care staff, and HGV drivers, where additional focus and support over and above the People Strategy programme of work has been introduced.</p> <p>The refreshed People Strategy work programme has continued aiming at various retention related initiatives and market supplements, plus a longer term “grow your own” approach via apprenticeships etc.</p>	<p>Recognising the labour market challenges the budget identified £4.7m for workforce planning. Action plans at service level needs to be completed and consolidated into a coherent arrangement.</p> <p>To ensure that budgets to support workforce planning are prioritised, an assurance process will require fully costed, evidence based business cases to be scrutinised, prioritised and approved by the Executive Team.</p> <p>Personnel Committee will maintain oversight of this activity and receive updates and assurance on the effectiveness of relevant strategies adopted.</p> <p>Retention strategies need to be embedded and deployed effectively.</p>

No.	Governance Issue / Theme	Reason for Inclusion	Direction of Travel / Progress in 2021/22	Further Action in 2022/23
6.	<p>Continue to develop and strengthen the governance arrangements for decision-making and place-based working, including greater clarity to the roles and responsibilities of Members and officers.</p> <p>(B, C, F)</p>	<p>Having the right structures and mechanisms in place is key to achieving delivery of the Council's priorities.</p>	<p>Ongoing consolidation of governance arrangements identified last year to enhance the Constitution, in particular working with Members to look at some of the issues that came from the consultation and make any changes that may be required to the current Standards process. The Council considered the adoption of the LGA Model Code of Conduct. Following a thorough analysis, the Standards Committee concluded the best fit for the Council would be to produce our own hybrid version and this was adopted by the Council in December 2021.</p> <p>Consideration of proposals to review options around committee structures.</p> <p>Implementation of the reviews.</p> <p>Work has been ongoing to develop and embed place based working.</p>	<p>A programme of Member Training to reflect on the New Code and work of the Standards Committee.</p> <p>Consolidate findings from internal and external sources into an options paper for decision.</p> <p>Implementing a new operating model that takes us to service delivery at a less centralised level, and; Making sure that all staff understand the role they play in Place-Based Working as council officers.</p>

No.	Governance Issue / Theme	Reason for Inclusion	Direction of Travel / Progress in 2021/22	Further Action in 2022/23
7.	<p>Address the health and safety issues raised in connection with housing properties and the complete buildings portfolio, ensuring that management and operational arrangements provide for the health and safety of all Council tenants, employees and residents.</p> <p>(A, C, E)</p>	<p>Work is ongoing to embed innovation and change but it has not yet reached a <i>business as usual</i> state.</p>	<p>Following transfer of the ALMO, a report from an external consultant in summer 2021 identified a number of areas of improvement placing significant risk on the Council, namely:</p> <ul style="list-style-type: none"> <li>• Poor data integrity and lack of system integration</li> <li>• Overdue delivery of fire safety remedial actions</li> <li>• Water Hygiene: lack of visibility of risk across domestic dwellings, completion of communal re-inspection programmes and review dwellings included, completion of remedial actions</li> <li>• Asbestos management: poor data management, completion of inspection and re-inspection programme.</li> </ul> <p>An Action Plan of 55 recommendations was formulated, of which 76% had been implemented by the end of 2021. Cabinet was informed that overall the improvement plan remained on programme as we continue to complete recommendations by priority and key areas of the improvement plan. The remaining actions due to their scale and complexity are being progressed with support from corporate enablers e.g. IT, Data and Intelligence and Transformation colleagues. The estimated completion date of the overall plan is March 24. Given the priority relating to overdue</p>	<p>Continue prioritised delivery of the Action Plan to ensure completion by the programmed date of March 2024.</p>



No.	Governance Issue / Theme	Reason for Inclusion	Direction of Travel / Progress in 2021/22	Further Action in 2022/23
			<p>Fire Risk Assessment (FRAs) remedial actions, we also track the completion of every high priority action and those to high rise blocks notified to the Regulator. Of the outstanding 1,164 high risk remediation actions at the time of the review, 1,118 have been completed with the balance in procurement or in contract. The low and medium rise FRA actions are currently at the early stages of contract negotiation. The outcome of these will determine the programme.</p> <p>Discussions with the Regulator in summer 2022 recognised the good progress being made, at a challenging time for the housing sector, that there was still work to be done to deliver the recommendations of the review and agreed to continue to receive monthly updates on progress. Good progress is being made and there are regular programmes of inspection and re-inspection for all 6 building safety workstreams including asbestos and water hygiene whilst, the early work on strengthening processes and data integrity is supporting a stronger internal framework of assurance.</p>	

No.	Governance Issue / Theme	Reason for Inclusion	Direction of Travel / Progress in 2021/22	Further Action in 2022/23
8.	Develop a more strategic corporate management of the investigation and treatment of cases of suspected fraud & corruption.  (B, D)	A key pillar to sound financial governance.	The Counter Fraud Strategy is being revised to fully reflect the national recommended approach and CIPFA Code of Practice. The Corporate Fraud Team transferred to Internal Audit on 1 April 2022.	Adopt and embed the revised Strategy.  Prioritise investigative work and report outcomes to ET and CGAC.

## **New Issues**

The annual review of the effectiveness of our governance arrangements has identified areas of heightened concern, risk, or significant uncertainty that require a corporate response. Where appropriate, these matters have been incorporated into exiting or slightly refocused Issues brought forward from last year's Statement.

Governance Issue / Theme	Reason for Inclusion	Action Required in 2022/23
Cost of Living Crisis  The impact on residents and the Council itself from the current and projected levels of price inflation on key commodities is such that many of the key objectives may not be able to be achieved as planned, as the focus of many residents changes to meeting basic	Could prevent achievement of key objectives	There will be an increased focus through the Council's formal decision-making processes on understanding what the impact of any council policy, or change to policy, will have on the financial wellbeing of residents and other stakeholders within the area.  Ensure timely and effective strategic communication to all residents, prompt delivery of existing support and advice of all aid and benefit take-up that is available, and ensure sufficient capacity and infrastructure

<p>requirements in terms of food, heat and travel in particular and potentially significantly increased resident, business and community demand for Council services.</p> <p>This in turn may impact on the Council’s main income streams and in its expenditure plans to support the most vulnerable members of the community.</p> <p>(A, E, F)</p>		<p>within the Council, anchor partner and community support organisations, to deliver timely and effective support to scale.</p> <p>Ensure cost of living pressures are factored into updated financial, performance and risk management reports into the corporate member arena in a timely fashion, and to aid current and future decision-making to respond to emerging and significantly increased organisational challenges accordingly.</p>

A detailed Action Plan sits behind this summary and the Executive Team and Corporate Governance & Audit Committee will monitor progress quarterly during 2022/23.

## Statement Scope

Kirklees Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised.

Kirklees Council has a Local Code of Corporate Governance, which is consistent with the principles of the CIPFA / SOLACE framework *Delivering Good Governance in Local Government 2016*. A copy of the Code is available from the Monitoring Officer. The current version following annual review can be found at

<https://www.kirklees.gov.uk/beta/council-and-democracy.aspx#your-council>

This Statement explains how the Council has complied with the Code during 2021/22 and up to the date that the Statement of Accounts is approved and thus meets the requirements of the Accounts and Audit Regulations 2015, and the Accounts and Audit (Amendment) Regulations 2020. It provides assurance about the Council's governance framework, including the other entity in the Group Accounts, a joint venture, Kirklees Stadium Development Limited, to enable readers of the consolidated Accounts to be satisfied that arrangements are in place to govern spending and safeguard assets. Where specific improvements and/ actions are ongoing or needed, brief information is provided about the key issues and the main areas of work that have been progressed during 2021/22.

## **The purpose of the governance framework**

Corporate governance is a phrase used to describe how organisations direct and control what they do. For local authorities this also includes how a Council relates to the communities that it serves. The governance framework comprises the systems and processes, culture and values by which the Council is directed and controlled and through which it engages with, leads and accounts to its communities. Effective governance should enable the Council to monitor the achievement of its strategic objectives and to assess if this has led to the delivery of appropriate services and value for money.

System of internal control are a significant part of any organisations governance framework, designed to manage risk to a reasonable level. They cannot eliminate all risk of failure to achieve policies, aims and objectives and provide reasonable, but not absolute, assurance of effectiveness.

## **The key parts of the governance framework**

- A Local Code of Corporate Governance overseen by the Service Director Legal, Governance & Commissioning and the Corporate Governance and Audit Committee, to assess operational practice and behaviour, and prepare this Statement.
- A Council Constitution.
- A Corporate Plan that outlines how officers will seek to run the Council to meet our community commitments and objective
- A Leader and Cabinet model of governance.
- A corporate governance, audit and scrutiny process as set out in the Constitution.

- Oversight and delivery of the Council Transformation Programme, including several officer boards as described in the Constitution, notably the Children's Board.
- Statutory officer roles performed by the Chief Executive as Head of Paid Service, the Service Director Legal, Governance & Commissioning as Monitoring Officer and the Service Director Finance as Section 151 Officer. The S151 Officer is a professionally qualified accountant and reports directly on financial matters to the Chief Executive as a member of the Executive Team (ET).
- The Monitoring Officer who has responsibility for the Constitution and ensuring the legality of Council actions and decision making.
- The S151 Officer who has responsibility for ensuring that the financial management arrangements conform with all of the governance requirements of the five principles that define the core activities and behaviours that belong to the role in the CIPFA *Statement on The Role of the Chief Financial Officer in Local Authorities (2014)*.
- Codes of conduct defining the standards of behaviour for Members and employees
- An Anti-Fraud & Anti-Corruption Policy
- A Risk Management Strategy
- Systems of financial and business internal control
- An internal audit section, that is compliant with the Public Sector Internal Audit Standards and Code of Ethics
- Whistle blowing arrangements
- A complaints system for residents and service users
- Business continuity arrangements
- A senior manager to act as the Caldicott Guardian to protect the confidentiality of patient and service-user information
- A Data Protection Officer reporting directly to the Chief Executive and a Senior Information Risk Officer (Monitoring Officer)
- Arrangements to manage other parts of the Council's (financial) Group. The S151 Officer monitors and reports on the financial effectiveness of the subsidiary and joint venture companies, whose accounts are subject to external audit.

## 2021/22 Review of effectiveness

Kirklees Council has a legal responsibility for conducting, at least annually, a review of the effectiveness of its governance framework. The review is informed by several sources including the work of the executive managers, the Head of Audit & Risk's annual report, the external auditor and other

review agencies and inspectorates and Member Committees. The Council has four bodies / committees jointly responsible for monitoring and reviewing governance. These are:

- The Executive (Cabinet)
- The Corporate Governance & Audit Committee (CGAC)
- The Overview & Scrutiny Committee; and
- The Standards Committee.

The main parts of the review process are described below:

1. Annual Review of effectiveness of the system of internal control

In accordance with the requirements of the Accounts and Audit Regulations 2015 and Public Sector Internal Audit Standards (PSIAS), the CGAC approved the annual review of the effectiveness of its system of internal control and internal audit. The Head of Audit & Risk's self-assessment of current compliance with the Public Sector Internal Audit Standards & Code of Ethics and revised CIPFA Local Government Application Note 2019, concluded that overall Internal Audit does conform to these Standards and an Action Plan has been agreed to further improve compliance and monitor progress with this objective, and this will be monitored by the CGAC.

2. Head of Audit and Risk's Annual Assurance Opinion

Other than in respect of a small number of control issues that have arisen during the year, the Head of Audit and Risk has provided assurance that overall the Council's systems of governance, risk management and internal control are generally sound and operate reasonably consistently across Services.

3. External Auditor's Review

During the year the External Auditor's Annual Report included

- an unqualified opinion on the Council's 2020/21 financial statements; and
- an unqualified value for money conclusion, stating that we have made proper arrangements to secure economy, efficiency and effectiveness in our use of resources.

#### 4. Corporate Governance & Audit Committee (CGAC)

The Committee considered and approved an updated Local Code of Corporate Governance at its meeting in March 2020.

During 2021/22 the CGAC reviewed a number of aspects of the Council's governance arrangements and noted or approved revisions or made recommendations to Council as appropriate.

CGAC also received assurance from various 2021/22 annual reports such as health and safety, emergency planning and business continuity, information governance and customer corporate standards on complaint handling, and a review of the Ombudsman and Third Stage Complaints received, together with details of the Whistleblowing Complaints that have been received.

Recognising the need to ensure that both new and existing members of the Committee have the appropriate support and skills to carry out their role, training sessions are provided at various intervals and this includes treasury management, over which the Committee has corporate oversight.

#### 5. Overview & Scrutiny Management Committee

During 2021/22 the Committee and its four Panels reviewed a number of aspects of the Council's governance arrangements and key issues faced and strategies and responses to manage these.

#### 6. Standards Committee

During the year the Committee reviewed various aspects of Member conduct in addition to an evaluation of the merits of adopting the LGA Code of Conduct which resulted in a hybrid version being adopted.

#### 7. Role of the Chief Financial Officer

The role of the Chief Financial Officer (CFO) continues to reflect the governance arrangements set out in the CIPFA Statement, which are required to ensure the CFO is able to operate effectively and perform their core duties as part of the review of the Constitution. The Council's financial management arrangements continue to fully conform to those set out in the Statement.

The CFO and an Internal Audit assessment have confirmed that the Council is compliant with the CIPFA Financial Management Code and he has undertaken to review how overall arrangements can be strengthened further in line with recommendations made in the report.

8 External Inspections & Peer Reviews

Awaiting confirmation (Michelle Hope).

9 Officer Governance

Officer Boards as prescribed in the Constitution have continued to drive forward the Transformation Programme within the context of the Medium-Term Financial Plan with strategic oversight from the Executive Team and escalation of appropriate issues. These arrangements are subject to both Cabinet and Scrutiny oversight.

10 Significant Partnerships

Partnerships range from joint venture partnerships, thematic partnerships and their subsidiaries to key contractual agreements managing substantial amounts of public money. The main contact officer for each Partnership is responsible for assessment of the governance arrangements and providing details of any significant changes to the membership and circumstances of the partnership. This information is used by senior officers of the Council to assess the potential risk that the partnership presents to the reputation or financial standing of the Council. The Council is continuing to work on a number of areas where arrangements need to be revised to strengthen and embed the governance framework, as identified in the Action Plan for this Statement.

11 Monitoring Officer / Senior Information Risk Owner

Reviewed information governance and security matters as Chair of the Information Governance Board within the context of an internal review of the Board's terms of reference and increasing focus on an enabling and supportive role, as well as wider assurance concerning organisational governance and compliance with the Constitution.



# Kirklees Council 2021-22 Audit Progress Report and Sector Update

**Year ended 31 March 2022**

21 September 2022



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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Introduction

## Your key Grant Thornton team members are:

### Jon Roberts

Key Audit Partner

T 0117 305 7699

E Jon.Roberts@uk.gt.com

### Stephen Nixon

Senior Manager

T 0161 234 6362

E Stephen.R.Nixon@uk.gt.com

### Aaron Gouldman

Manager

T 0161 214 3678

E Aaron.Gouldman@uk.gt.com

This paper provides the Corporate Governance and Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- a progress update on your 2021-22 audit;
- a summary of emerging national issues and developments that may be relevant to you as a local authority; and
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Corporate Governance and Audit Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications

<https://www.grantthornton.co.uk/en/services/public-sector-services/>

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

# Progress at September 2022

## Financial Statements Audit

In April 2022 we issued a detailed audit plan, setting out our proposed approach to the audit of the Authority's 2021/22 financial statements. This was presented to the June 2022 Corporate Governance and Audit Committee.

We undertook audit planning and interim audit in March and April 2022. Our year end audit fieldwork commenced in July 2022 and is expected to be substantially complete by the end of September 2022. The results of our work to date are included in this report. The majority of audit fieldwork will be completed by 30 September although we are unable to complete the financial statements audit until we receive confirmations from the Authority's Pension Fund and their external auditor regarding the pension fund liability, and completion of our audit work on infrastructure asset valuation.

The Accounts and Audit Regulations 2015 were amended by SI 2021 No. 263. The Department for Levelling Up, Housing and Communities (DLUHC) previously stated their intention to introduce secondary legislation to extend the deadline for publishing audited local authority accounts to 30 November 2022 for the 2021/22 accounts. This is enacted by The Accounts and Audit (Amendment) Regulations 2022 (SI 2022 No. 708) that came into force on 22 July 2022. The deadline for publishing audited local authority accounts for 2021/22 is extended to 30 November 2022 and thereafter changed to 30 September for years up to 2027/28.

We will provide a detailed Audit Findings Report to the 25 November 2022 Corporate Governance and Audit Committee and aim to give our opinion on the Statement of Accounts shortly after, subject to a national solution to valuation and audit of the infrastructure assets which is currently under review by CIPFA and DLUHC.

## Value for Money

The new Code of Audit Practice (the "Code") came into force on 1 April 2020 for audit years 2020/21 and onwards. The most significant change under the new Code was the introduction of an Auditor's Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations, if required.

The new approach is more complex, more involved and is planned to make more impact.

Under the 2020 Code of Audit Practice, for relevant authorities other than local NHS bodies auditors are required to issue our Auditor's Annual Report no later than 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

As a result of the ongoing pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation. The extended deadline for the issue of the Auditor's Annual Report is now no more than three months after the date of the opinion on the financial statements. Notwithstanding the extension, we anticipate issuing our Auditor's Annual Report in November 2022.

# Progress at September 2022 (cont.)

## Other areas

### Meetings

We meet weekly with the Finance team during the July to September fieldwork audit. We also met with the Service Director, Finance on 14 September to discuss our audit findings and the Authority's strategic priorities and plans as part of our quarterly liaison meetings.

### Events

We provide a range of workshops, along with network events for members and publications to support the Authority. Your officers attended our Accounts Workshop in January and February 2022, where we highlighted financial reporting requirements for local authority accounts and gave insight into elements of the audit approach.

Further details of the publications that may be of interest to the Authority are set out in our Sector Update section of this report.

## Audit Fees

During 2017, PSAA awarded contracts for audit for a five year period beginning on 1 April 2018. 2021/22 is the fourth year of that contract. Since that time, there have been a number of developments within the accounting and audit profession. Across all sectors and firms, the Financial Reporting Council (FRC) has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing.

Our work in the Local Government sector in the period 2018/19 to 2021/22 has highlighted areas where financial reporting, in particular, property, plant and equipment and pensions, needs to improve. There is also an increase in the complexity of Local Government financial transactions and financial reporting. This combined with the FRC requirement that all Local Government audits are at or above the "few improvements needed" (2A) rating means that additional audit work is required.

We have reviewed the impact of these changes on both the cost and timing of audits. We have discussed this with your s151 Officer including any proposed variations to the Scale Fee set by PSAA Limited, and have communicated fully with the Corporate Governance and Audit Committee.

As a firm, we are absolutely committed to meeting the expectations of the FRC with regard to audit quality and local government financial reporting.

# Progress at September 2022 (cont.)

The main findings of our July to September year end audit fieldwork, and the impact of our findings on the accounts audit approach, are summarised in the table below (material balances only):

	Work performed	Conclusions and recommendations
<b>Property, Plant Equipment valuation (including Council Dwellings and Investment Property)</b>	<p>We have assessed the Council's external valuers for competence and approach taken. We have undertaken a detailed review of the instructions provided by the Council to their external valuers and the valuation methodology followed, including reference to our own expert valuer.</p> <p>We have selected samples of revalued assets to test for reasonableness as follows:</p> <ul style="list-style-type: none"> <li>27 operational property assets</li> <li>16 investment property assets</li> <li>15 Council dwelling valuations (beacons)</li> </ul> <p>Additionally we have reviewed the balance of assets not revalued to assess for reasonableness, including consideration of management's own assessment.</p> <p>We have also selected a sample of 20 capital additions for testing to source evidence.</p>	<p>Our work in this area is not yet complete as we await responses to audit queries. However no material matters have arisen based upon work to date.</p> <p>We are unable to conclude on the valuation of infrastructure assets as the disclosure and audit approach is under review by CIPFA and DLUHC.</p> <p>We have noted that investments properties with a total value of £3.7m were not revalued at 31 March 2022. This is inconsistent with the CIPFA Code which prescribes that all investment property should be revalued annually.</p>
<b>Cash &amp; Cash Equivalents</b>	We have obtained third party counterparty confirmations and reviewed bank reconciliations.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.
<b>Investments</b>	We have tested and obtained third party counterparty confirmations for a sample of 17 investments (long and short term).	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.
<b>Debtors</b>	We have sample tested 25 debtor balances to supporting evidence (long and short term debtors).	Our work is largely complete and we will conclude once evidence is provided for the remaining sample items.
<b>Borrowings</b>	We have agreed a sample of borrowings to supporting evidence.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.
<b>Creditors</b>	We have sample tested 25 creditor balances to supporting evidence.	Our work is largely complete and we will conclude once evidence is provided for the remaining sample items.

# Progress at September 2022 (cont.)

	<b>Work performed</b>	<b>Conclusions and recommendations</b>
<b>Reserves</b>	We have agreed the reserves movements and disclosures in the financial statements with reference to the CIPFA Code requirements.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.
<b>Pension Fund Liability</b>	We have reviewed the assumptions made by the Pension Fund actuary for reasonableness and agreed entries made to the Kirklees accounts.	We are unable to conclude our work in this area until we receive responses from the pension fund external auditor, which will only be available once the pension fund auditor nears completion of their audit.
<b>Non-pay expenditure</b>	We have tested a sample of 78 non-pay expenditure to supporting evidence including cut-off requirements.	Our work is largely complete and we will conclude once evidence is provided for the remaining sample items.
<b>Pay expenditure</b>	We have undertaken a detailed substantive analytical review of payroll and payroll related costs to obtain assurance. We have also tested a sample of starters and leavers to payroll records.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.
<b>Grant income</b>	We have tested a sample of 21 items of grant income back to source records to provide assurance on accuracy and recognition criteria.	Our work is largely complete and we will conclude once evidence is provided for the remaining sample items.
<b>Fees and charges income</b>	We have tested a sample of 22 items of fees and charges income back to source records to provide assurance on accuracy and recognition criteria.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.
<b>Council tax income</b>	We have undertaken a detailed substantive analytical review of council tax income to obtain assurance. We have also tested a sample of council tax income.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.

# Progress at September 2022 (cont.)

	Work performed	Conclusions and recommendations
<b>NNDR income</b>	We have undertaken a detailed substantive analytical review of business rates tax income to obtain assurance. We have also tested a sample of business rates income.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.
<b>Collection Fund</b>	In addition to the comments made regarding council tax and NNDR income we have agreed the disclosures made in the Collection Fund together with agreeing values to third party precept notifications.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.
<b>Housing Revenue Account</b>	We have agreed the disclosures made in the Housing Revenue Account including dwelling numbers. We have undertaken a detailed substantive analytical review to agree rental income.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements.
<b>Journals</b>	We identified a sample of 52 journals for substantive testing to using Info audit software which were either large or unusual in nature.	Our work is largely complete subject to quality review. Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements
<b>Group</b>	We have reviewed management's Group boundary assessment. We have assessed the financial statements for the joint venture Kirklees Stadium Development Ltd (KSDL) including management's assessment of the stadium valuation.	Our work in this area is ongoing.
<b>Other Information</b>	We have reviewed the Narrative Report and Annual Governance Statement (AGS) for consistency with our knowledge of the Council, disclosure requirements and internal consistency within the financial statements. We also carry out a stand back review of the financial statements.	We have made a few minor observations to improve the presentation of the financial statements, Narrative Report and AGS. This is subject to final review.  We noted that the statutory public inspection period did not include the AGS, which has triggered a new inspection period.
<b>Review of information technology controls</b>	Our information systems specialist performed a high level review of the general IT control environment, as part of the overall review of the internal controls system.  IT (information technology) controls were observed to have been implemented in accordance with our documented understanding.	Our work has not identified any material weaknesses which are likely to adversely impact on the Authority's financial statements. Our IT specialist is preparing a separate report on IT controls which includes some recommendations for management. These will be incorporated into the Audit Findings Report once agreed with management.



# Audit Deliverables

2021/22 Deliverables	Planned Date	Status
<p><b>Audit Plan</b></p> <p>We are required to issue a detailed audit plan to the Corporate Governance and Audit Committee setting out our proposed approach in order to give an opinion on the Authority's 2021/22 financial statements and to report on the Authority's value for money arrangements in the Auditor's Annual Report.</p>	June 2022	Completed (17 June 2022 CGAC)
<p><b>Audit Progress</b></p> <p>We provide detailed audit progress reports and sector updates throughout the audit year together with a detailed report on progress at the end of the July to September audit fieldwork period.</p>	September 2022	Presented to 30 September 2022 CGAC
<p><b>Value for Money audit</b></p> <p>Our value for money audit is to be undertaken throughout August to November by the Firm's specialist value for money auditors, under the supervision of the local audit team. Findings will be reported in the Auditor's Annual Report.</p>	November 2022	Not yet due
<p><b>Audit Findings Report</b></p> <p>The Audit Findings Report will be reported to the November Corporate Governance and Audit Committee.</p>	November 2022	Not yet due
<p><b>Auditors Report</b></p> <p>This includes the opinion on your financial statements.</p>	November 2022	Not yet due
<p><b>Auditor's Annual Report</b></p> <p>This report communicates the key outputs of the audit, including our commentary on the Authority's value for money arrangements.</p>	November 2022	Not yet due

# Sector Update

Authorities continue to try to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider local government sector and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- [Grant Thornton Publications](#)
- [Insights from local government sector specialists](#)
- [Reports of interest](#)
- [Accounting and regulatory updates](#)

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website by clicking on the logos below:

A teal rectangular button with the text "Public Sector" in white, sans-serif font, centered within the button.

Public Sector

A dark purple rectangular button with the text "Local government" in white, sans-serif font, centered within the button.

Local  
government

# The Value of Internal Audit – CIPFA

One of the key elements of good governance is an independent and objective internal audit service. Some organisations engage fully and reap significant benefits from the assurance, insight and expertise they bring whilst others pay lip-service to them and see their work as an administrative burden.

CIPFA's recent report, Internal Audit: Untapped Potential, lifts the lid on internal audit in public services. For some chief financial officers and chief executives, this report confirms the value and contribution of internal audit teams with 87% of respondents recognising the contribution internal audit makes to their organisation. However, some leadership teams saw internal audit as providing a basic service at minimal cost.

Getting the most out of the function requires honest conversations and long-term planning. Maintaining appropriate skills and knowledge within the function is necessary to ensure high quality internal audit in public services are retained.

## Culture and governance

The Audit Committee should monitor the delivery of internal audit and their output will be a key part of the annual work-plan. However, internal audit is not a substitute for risk management and should enhance the overall assurances received by management. Executives and Officers should engage with internal audit recommendations to ensure the organisation gains maximum value from reviews.

## Capacity

Reducing internal audit days can lead to a lack of 'corporate grip' and not identifying issues at an early stage. This report raises concerns over the capacity of internal audit across the public sector. The profession needs to be valued and invested in to make it more attractive to new blood and for bodies to be able to attract the best candidates to their service.

## Expectations

To maximise the impact of internal audit, a clear and aligned strategic audit plan and annual audit plan should be in place. This should be agreed with all stakeholders.

## Future plans

Internal audit needs to adapt to the changing landscape, including risks such as climate change, digital and technological developments, cyber-security and ongoing financial and service pressures within their planning processes. For financial resilience and medium- and long-term financial strategies internal audit can provide vital independent assurance to decision makers to allow them to take on more risk and be more ambitious. Leadership teams need to be clear on what assurances they will require going forward.

For more information, Rob Whiteman share his views on this report.



# Audit and Risk Assurance Committee effectiveness tool – NAO

The National Audit Office (NAO) has published this tool which supports Audit Committees in assessing their effectiveness.

The NAO comment “Audit and Risk Assurance Committees (ARACs) play a crucial role in supporting the effective governance of central government departments, their agencies and arm’s-length bodies.

ARACs are operating in a highly challenging context. Government organisations are managing many short- and long-term risks and are required to be resilient to a number of pressures. This has created an environment where ARACs need to be dynamic and responsive to the changing risk profiles and demands of their organisations. ARACs can see this as an opportunity to work out how they can most proactively work with the Board and accounting officer.

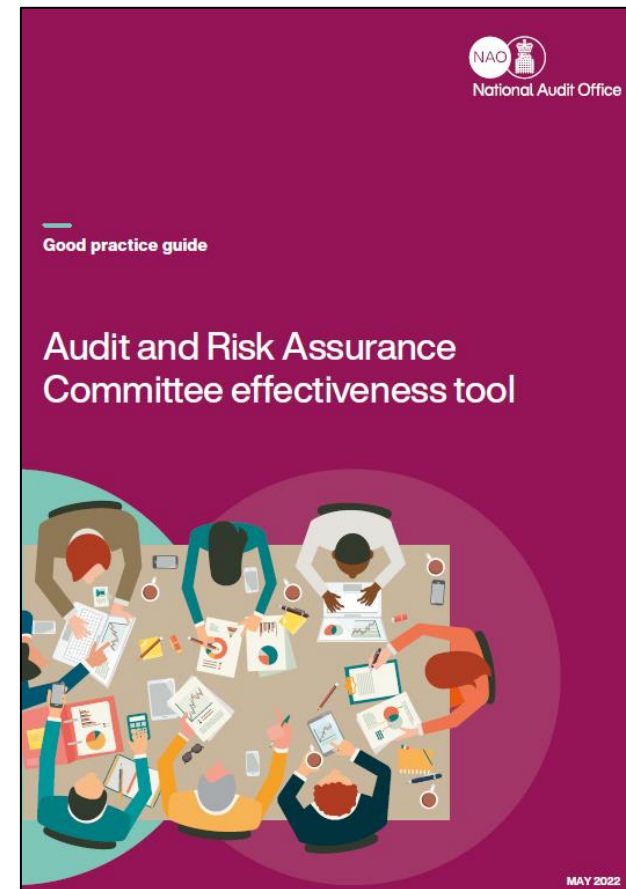
Against this background, the NAO’s effectiveness tool provides a way for ARACs to assess their effectiveness against more than just the basic requirements. It provides aspects of good practice to give ARACs greater confidence and the opportunity to meet the requirements of their role.

The NAO’s effectiveness tool is a comprehensive way for ARACs to assess their effectiveness on a regular basis.”

The tool covers:

- Membership, independence, objectivity and understanding
- Skills and experience
- Roles and responsibilities
- Scope
- Communication and reporting

Although the tool is designed for central government Audit Committees it is also relevant to local government.



The guide can be found here:

[Audit and Risk Assurance Committee effectiveness tool - National Audit Office \(NAO\) Report](#)

# Guide for audit and risk committees on financial reporting and management during COVID-19 – NAO

The National Audit Office (NAO) has published this guide which aims to help audit and risk committee members discharge their responsibilities in several different areas, and to examine the impacts on their organisations of the COVID-19 outbreak

The NAO comment “Audit and risk committees are integral to the scrutiny and challenge process. They advise boards and accounting officers on matters of financial accountability, assurance and governance, and can support organisations, providing expert challenge, helping organisations focus on what is important, and how best to manage risk.

Each organisation will have existing risk management processes in place, but risk appetite may have changed as a result of COVID-19, for the organisation to operate effectively and respond in a timely manner. This may result in a weakening of controls in some areas, increasing the likelihood of other risks occurring. Organisations will need to consider how long this change in risk appetite is sustainable for.”

The guide includes sections on:

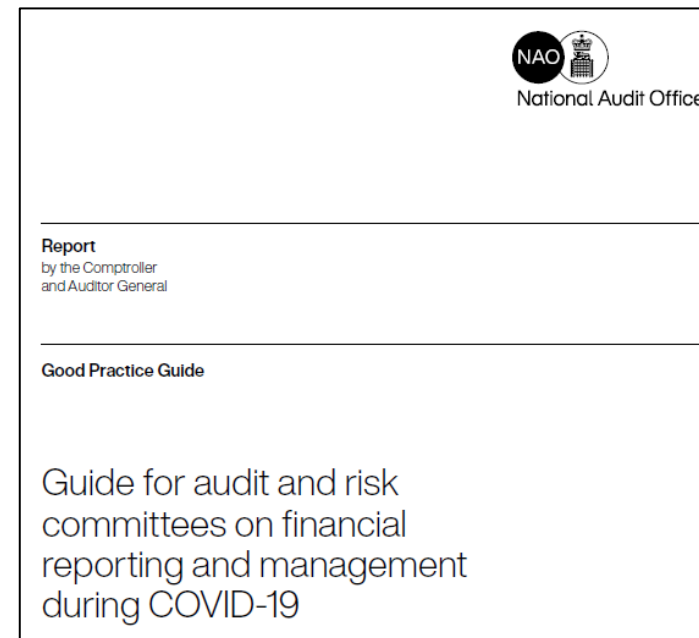
- Annual reports
- Financial reporting
- The control environment
- Regularity of expenditure

The guide can be found here:

<https://www.nao.org.uk/report/guidance-for-audit-and-risk-committees-on-financial-reporting-and-management-during-covid-19/>

The guide includes a number of key questions covering areas such as:

- Property valuations
- Pension scheme valuations
- Completeness of liabilities
- Events after the reporting period
- Control environment
- Fraud and error





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**Name of meeting:** CORPORATE GOVERNANCE & AUDIT COMMITTEE

**Date:** 30<sup>th</sup> September 2022

**Title of report:** Appointment of an Independent Member (ex office- co-optee) to the Committee

**Purpose of report.**

To formally consider appointment of an independent member for the committee, a role description and the process to appointment

Key Decision - Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?	not applicable
Key Decision - Is it in the Council's Forward Plan (key decisions and private reports?)	not applicable
The Decision - Is it eligible for call in by Scrutiny?	not applicable
Date signed off by Strategic Director & name	Not applicable
Is it also signed off by the Service Director - Finance	Not applicable
Is it also signed off by the Service Director for Legal Governance and Commissioning Support?	07/09/2022
Cabinet member portfolio	Not applicable

**Electoral wards affected:** All

**Ward councillors consulted:** None

**Public or private:** Public

**Have you considered GDPR?** Yes

**1. Summary**

1.1 In summer 2022, the government indicated an intention to create a statutory obligation for local authorities to have an Audit Committee, including an independent member, although initially this would be on a voluntary basis. In discussion on this, the Committee considered that there would be merit to adopting the proposal, and this report sets out information to potentially make that happen.

**2. Information required to take a decision**

2.1 At its meeting on the 17<sup>th</sup> June 2022, this Committee considered a report- "Government response to local audit framework: technical consultation". This indicated an intention to make it a statutory requirement that all local authorities have an audit committee, which should include one independent member. The government

did not say when this would become a statutory requirement but encouraged local authorities to adopt the advice- which aligns with updated advice from CIPFA about Audit Committees. At its subsequent meeting, the Committee discussed further the merits of inviting an independent member to join the Committee. Whilst there were some disadvantages the Committee decided that on balance the arrangement would be likely to bring advantage, and to ask officers to prepare material such as a role profile.

- 2.2 The Committee discussed the attributes that it would seek from an independent member, and whilst it did not want to be specific about absolute matters such as holding professional qualifications, it determined that it would seek someone who would balance the skills of the Committee, with a particular leaning towards knowledge of finance in a complex organisation. A suggested role profile is included in appendix 2.
- 2.3 The independent member though would be a full member of the Committee (subject to the matters below) and expected to participate in the full range of topic areas that are covered by the Committee's terms of reference (appendix 1 for information).
- 2.4 In most governance models, there are suggestions about how long it is appropriate for individuals to remain members of governance boards. (For example independent directors on company boards, or charity trustees). It is suggested that appointment would be on an annual basis, with the expectation that subject to mutual agreement the role holder would remain for up to 3 years. It is suggested that beyond that stage, a new candidate be recruited.
- 2.5 Whilst the Council welcomes co-optees on Scrutiny Committees on a voluntary unpaid basis, the feeling was that the Council should offer a payment for this role holder recognising the expectation of specific skills, although it noted that this was notional recognition, rather than a typical rate for such activity carried out on a commercial basis. An initial payment of £1,000 per annum would make this recognition. The rate could be adjusted by a standard local authority pay award (may be based around SCP 45- a typical professional grade) or could be considered from time to time by the Members Allowance review panel.
- 2.6 The proposal is that the independent member be awarded the same rights as an ex officio member. That is to fully participate and speak, but not be permitted to vote.
- 2.7 As noted the government have indicated an intention, at some stage, to require local authorities to have an Audit Committee and that that Committee should be required to have one independent member. For now, the suggestion is that authorities adopt CIPFA advice on audit committees (which suggest 2 independent members but is silent on the matters of voting). This Committee has roles that include governance as well as audit matters. Audit Committees in many organisations have remit beyond pure financial- areas such as oversight of risk management are often within their role. There are no suggestions from government about whether, if they do legislate, they will impose any obligations on roles for an audit committee, how it should conduct business, or what type of person may be considered to be appropriate. It is likely that there would be a period of consultation on any proposals of this nature, but this may over time require changes that relate to the role of this committee or the independent member.



- 2.8 If the Committee is minded to progress this proposal, (There is no need for the Committee to do anything at his stage.), then it will need to seek authority from full council to amend its terms of reference. The Committee already has provision in its ex officio membership to appoint a treasury management adviser. It is suggested that the wording in the terms of reference be amended to add in an independent member (see box in appendix 1 terms of Reference).
- 2.8 It is proposed that if the approval is given at Full Council.
- (a) the role is advertised on the Council website, and applications are invited
  - (b) after the closing date there is a shortlisting process designed to identify the applicants who appear to meet the criteria, and those who do not. This would be by officers with oversight of the final proposals by the Chair of the Committee
  - (c) a selection process involving the chair and another nominee of the committee, and two officers (Directors of Legal Governance and Monitoring, and Finance, or their close substitutes)
  - (d) the chair would be delegated authority to make the appointment
  - (e) the appointee would be on the standard initial 6-month probation with tenure as shown in 2.4 above
- [The arrangements above align broadly with those used in the selection of co-optees for Scrutiny Committee]

### 3. **Implications for the Council**

- 3.1 **Working with People** – None directly- but see 3.7
- 3.2 **Working with Partners** – None directly- but see 3.7
- 3.3 **Place Based Working** – None directly- but see 3.7
- 3.4 **Improving outcomes for children**– None directly- but see 3.7
- 3.5 **Climate change and air quality**- None directly- but see 3.7
- 3.6 **Impact on the finances of local residents**- None directly
- 3.7 **Other (e.g., Legal/Financial or Human Resources)**- A strong and effective Audit Committee should ensure effective corporate governance of the council. Many of these aspects will be about financial achievements and control, but there are many other aspects (as 3.1 to 3.5 above) where an effective contribution by an independent member should enhance the assurance and oversight, and thus the achievement of successful performance against all aspects of service provision.

### 4. **Consultees and their opinions**

- 4.1 None at this stage.

### 5. **Next steps and timelines**

- 5.1 If approved, seek full council authority and then progress an appointment.

### 6. **Officer recommendations and reasons**

- 6.1 Members are asked to make any observations of detail and consider if they wish to approve the recommendations as below
- 6.2 That the Committee wishes to appoint an independent member, on an ex officio basis (with full membership, but no voting rights) to enhance and compliment the skill base of the Committee
- 6.3 The Committee requests full council to amend the terms of reference, by the addition into the section re Membership of the Committee of the words at inset 4
  - Persons having specialist knowledge of
  - (a) Financial management and governance of a complex organisation- full participation
  - (b) Treasury management -to be appointed and attend as required.
- 6.4 Subject to the approval by full council, the committee looks to appoint an independent member (as 6.3 (a) above) using the role profile as shown at Appendix 2 to this report, and following the methodology shown at 2.8 of this report.
7. **Cabinet portfolio holder's recommendations**  
  
Not applicable
8. **Contact officer**  
Martin Dearnley, Head of Risk & Internal Audit (01484 221000 x73672)
9. **Background Papers and History of Decisions**  
Report to tis committee 17<sup>th</sup> June 2022,  
MoHCLG Consultation outcomes,  
CIPFA Position Statement
10. **Service Directors responsible**  
Finance; Legal, Governance & Commissioning
- 11 Appendix 1. Terms of Reference for Corporate Governance and Audit Committee  
Appendix 2. Proposed role profile, role description and advert (draft)  
Appendix 3. Code of Conduct (draft)

## **Appendix 1.**

### **Terms of Reference**

#### **Corporate Governance and Audit Committee**

##### **Membership**

Seven members, plus the following four ex-officio members with rights to speak but not vote:

- Member of the Cabinet with responsibility for Corporate Governance
- The Chair of the Overview & Scrutiny Management Committee,
- The Chair of the Standards Committee
- Person having specialist knowledge of treasury management (to be appointed and attend as required).

***This section would require amendment to***

Persons having specialist knowledge of

- (a) Financial management in a complex organisation- full participation
- (b) Treasury management -to be appointed and attend as required.

No leaders of any group shall be a member of the Committee

Proportionality need not apply to this Committee

### **Terms of Reference**

Delegated authority in respect of all powers and duties set out below and all other Council functions not required to be determined by the full Council and not delegated to any other committee:

1. To be responsible for:

1.1. Monitoring the operation of the council's Constitution and keeping its terms under review, including all procedure rules

1.2. Making recommendations to the council for any change or additions to the procedure rules or Articles of the Constitution or executive arrangements

2. To determine all matters relating to the adoption and operation of the Members' Allowances Scheme including recommendation to the council of the adoption of or amendment to any such Scheme

3. To keep under review the portfolios of the Cabinet and the terms of reference and delegations of Council functions to committees and formally appointed bodies and officers

4. To consider the council's arrangement relating to accounts including

(a) the approval of the statement of accounts and any material amendments of the accounts recommended by the auditors

(b) to keep under review the council's financial and management accounts and financial information as it sees fit

5. To consider the council's arrangements relating to the external audit requirements including:

(a) the receipt of the external audit reports so as to;

(i) inform the operation of the council's current or future audit arrangements

(ii) provide a basis for gaining the necessary assurance regarding governance prior to the approval of the council's accounts

6. To consider the council's arrangements relating to internal audit requirements including:

(a) considering the Annual Internal Audit report, reviewing and making

- recommendations on issues contained therein
- (b) monitoring the performance of internal audit
  - (c) agreeing and reviewing the nature and scope of the Annual Audit Plan
7. To review the adequacy of the council's Corporate Governance arrangements. This will include (but not be limited to) the following:
- 7.1. Internal control and risk management;
  - 7.2. Oversight of whistleblowing and the Council's whistleblowing policy;
  - 7.3. Oversight of the complaints process and the role of the Local Government Ombudsman;
  - 7.4. Oversight of Information Governance and the role of the ICO;
  - 7.5. To review and approve the annual statement of Corporate Governance.
8. To agree and update regularly the council's Code of Corporate Governance, monitoring its operation and compliance with it, and using it as a benchmark against performance for the annual Statement of Corporate Governance.
9. To designate the Head of Paid Service, the Monitoring Officer and all statutory "proper officers".
10. To approve payments or provide other benefits in cases of maladministration as required and make recommendations arising from any review of a report of the Local Government and Social Care Ombudsman
11. Following a decision of Council to undertake a community governance review to agree the terms of reference for and conduct such a review, making recommendations to Council who will determine the outcome of such reviews.
12. Functions relating to elections and parishes set out in Part D of Schedule 1 to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 (or any replacement or amendment of it)
13. Charities and charitable trusts (so far as not the responsibility of Cabinet).
14. Responsibility for reviewing and challenging all treasury management activities.
15. To determine appointments of individuals to outside bodies (except school governing bodies) and revocation of such appointments.
16. To determine nominations for charitable trustees in cases where there has been failure reach agreement.
17. To receive updates and monitor compliance with the Council's Regulation of Investigatory Powers Act (RIPA) policy.

# Corporate Governance & Audit Committee Co-optee (Ex-officio)

## **Organisations**

Kirklees Council

## **Hours**

Various – meetings are currently held on Friday mornings

## **Number of Jobs**

1

## **Location(s)**

Usually Huddersfield

## **Position type**

Salaried; Fixed term (One year, then by two further increments of 1 year, but the total term not to exceed 3 years)

## **Salary**

Paid £1,000 per annum

( based on 6 meetings and a total time commitment of approximately 40 hours)

(This is £25/hr; based on 2 hours prep and 2 hr meetings, is c £40/hr)

## What is a Co-optee?

Corporate Governance & Audit Committee an essential part of the Council's governance to ensure that its decision-making, administrative and compliance processes are transparent, accountable and open.

Whilst Members of the Committee bring democratic accountability and have a range of skills and knowledge, the intention is that a co-optee will be able to bring different skills and perspective.

We are looking for a Co-optee with an interest in how Kirklees Council and its partners operate to meet the needs of Kirklees residents.

## Skills and Knowledge

We are looking for a co-optee who has specific knowledge in relating to financial management, accounting and governance. You may be (or have been) a member of a professional accounting body, and academic finance qualification or have held a senior management post with responsibilities for finance in a large organisation.

You will also need to have;

- Effective communication - particularly listening and questioning- skills
- The ability to weigh up information to reach conclusions and recommend actions.

- An interest in Kirklees matters

For a full list of the role requirements please see the attached Role Profile.

## Can anyone apply to be a Co-optee?

We want to encourage people from a wide range of backgrounds and experience to be a Co-optee ;

- You must be 18 years old or over.
- You must not be a current or recent employee (within the last 5 years) or Member of Kirklees Council.
- You must not have a current outstanding complaint against the Council.
- In the past 5 years, you must not have been offered advice from anyone from the Council concerning your conduct or contact with the Council.

Although you do not have to live in Kirklees, you will need to demonstrate a reason why you want to be a co-optee on the Committee

**Please return completed application forms to executive.** [governance@kirklees.gov.uk](mailto:governance@kirklees.gov.uk)

If you have any questions about the role please contact the Martin Dearnley (Head of Risk), on 01484 221000.

### Closing date

Xx xxxxxxxx 2022, 11:55 PM

## Corporate Governance & Audit Committee Co-optee Role Profile

### Definition:

#### What is a Co-optee?

A co-optee is a lay person, with an interest in oversight and governance of decisions and administrative actions that are being made by the council.

The co-optee will contribute equally to the constructive work of the Corporate Governance and Audit Committee.

When decisions are taken by vote, the co-optee will have the right to participate in the discussion but will not have the right to vote.

Experience, Skills and Knowledge:

What are the key experiences, skills and knowledge you need to effectively carry out the role?

- Knowledge as a finance professional (demonstrated by qualifications- held or gained- or experience in a large organisation)
- Experience of dealing with professional experts and advisors (such as external auditors)
- Experience of corporate governance, gained by working with, or within, a complex multifunctional organisation in any sector, including national or international commercial organisations.
- Effective communication.
- Listening, questioning and constructively challenging
- The ability to look at issues from a broad perspective across Kirklees and beyond
- Knowledge of the Kirklees area, its demography and its challenges
- The ability to work as a team with other Committee members and officers
- The ability to weigh up information to reach conclusions and recommend actions
- An interest in local matters
- The ability to listen with an open mind to the points of view of others
- The ability to not pre-judge outcomes or show bias, for example, party political bias
- An ability to attend meetings of the committee, held during the daytime, in person wherever possible
- A level of IT skills and connectivity (to participate in online virtual meetings if necessary)

**Key tasks:**

What are the key tasks associated with the role?

- Attending Committee meetings, approximately 6 times per year
- Reading papers and reports in preparation for meetings
- Asking appropriate questions on issues
- Assessing the evidence and information provided at meetings to form views and opinions
- Contributing to discussions and to consideration of proposed actions
- Undertaking work on assigned tasks (limited)

<p style="text-align: center;"><b>Corporate Governance &amp; Audit Committee</b> <b>Co-optee</b> <b>Information Pack</b></p>
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**What does Corporate Governance and Audit Committee do?**

1. Although the Council has responsibility for all decisions and actions of the authority its operational direction is driven by a leader and Cabinet- who take most

operational policy decisions. Most operational decisions are taken by officers of the Council.

2. The Corporate Governance and Audit Committee oversees many of the operational decisions of officers, and advises the council on many aspects of governance and decision making including
  - (a) The constitution
  - (b) The role of Cabinet
  - (c) Procedure rules (for council; and financial, and contracts)
  - (d) Members allowances
3. The principal roles of the Corporate Governance & Audit Committee, in its "Audit Committee" role are to oversee;
  - (a) Accounting policy and arrangements, including approval of the final accounts of the council
  - (b) Treasury Management policies
  - (c) The work of the council external auditor
  - (d) The work of the council's internal audit team
  - (e) Matters related to internal control
  - (f) Matters related to risk management
  - (g) Arrangements to oversee assurance and to achieve sound corporate governanceThe current terms of reference of the Corporate Governance & Audit Committee are set out at the end of this Information Pack

**Who is on the Corporate Governance and Audit Committee at present, and how does it work?**

4. The Corporate Governance and Audit Committee has seven formal Members of the Committee- who are in broad proportion to the mix on the full council, a substitute panel of other members who can attend as replacements, and three ex officio members-who represent the Cabinet (resources), Standards Committee and Scrutiny Committee.(and who can participate in the meeting but not vote).
5. The meeting is also attended by a group of officers and contractors who attend most meetings (from Monitoring, Internal and External Audit, and Accountancy-finance), plus a governance officer who arranges meetings produces agendas and keeps minutes.
6. The Committee carries out its business formally- responding to written reports, and most of the meeting is conducted in public. Some confidential matters are considered in private. The committee would be expected to attend the whole of the meeting and recognise confidentiality protocols (see section BB). There are occasional informal sessions that usually involve training.
7. There is an ability for the Committee to meet either or both of the auditors in private.
8. The committee meets about 6 times per year (usually, at present, on Friday mornings) arranged around key events , like the approval of the accounts, or receipt of auditors reports.
9. Why is Corporate Governance & Audit Committee appointing a co-optee?
10. There has been advice from CIPFA for some time that having independent members on audit committees is good practice. The government recently hinted that it might make this compulsory but wanted initially to encourage authorities to appoint at least one independent member to the committee.



11. The committee wants to bring in someone with complementary rather than equivalent skills. All members have a strong community ethos, many have widespread experience of council and policy making and some have significant experience in leading and managing the authority and often in work and other public roles, including running other complex organisations).
12. The desire though is to select someone with strengths in, and knowledge about finance (not necessarily gained in the public sector) with a view almost to avoiding any group think and being willing to constructively challenge all matters (not just financial), within the remit of the Committee.

**Is the Corporate Governance & Audit Committee a political meeting?**

13. Corporate Governance & Audit is a key part of the councils process, and occasionally discusses operational practices for the council into which there is an element of political input (e.g. rules for speaking in meetings. However, the bulk of business, particularly that that relates to accounting, finance and risk management it is impartial, not political, and involves councillors from across all of the political groups working together. Councillors and the co-optee should 'leave their party politics at the door', to look objectively at the issue and agree conclusions and recommendations, which are based on evidence and are in the best interest of Kirklees residents. The co-optee should focus on the non-political aspects of all of the committees activities.

**About this role?**

14. The intention is to appoint someone who will hold the post initially for 1 year, with a view to reappointment for up to two further, one-year periods thereafter. This aligns with similar practice in the private, voluntary and wider public sector (though it is acknowledged that independent members of some organisations have longer role lengths). There is a six-month probation period for both parties to provide feedback and highlight any concerns or identify areas that may require additional development or support. You can of course resign at any time.
15. During the time of appointment, the co-optee will be a full member of the committee, although not allowed to vote. The co-optee will not be the chair-person of the committee.
16. Although the council often seeks co-optees on a voluntary basis, in this case there is a nominal payment intended to reflect the fact that the council is recognising a degree of professional level input, but the payment is one of principal, typical of other authorities, rather than meant as reward at an appropriate salary. In addition to salary- whilst travelling expenses to meetings (in Kirklees) will not be paid, you may be entitled to childcare or carers allowance (subject to evidence, payment not to members of your household)
17. The committee meets about 6 times a year, for about 2 hours. You will be sent a pack of information and reports about 1 week before the meeting and expected to reasonably familiarise yourself with its contents.

**Is this the role for you?**

18. Here are some limited restrictions on co-optees; these are being over 18, not being a council Member or Officer in the last 5 years, and not having been offered advice from anyone from the Council concerning your conduct or contact with the Council.

Because the appointment cannot be used to raise any grievances, we ask also that you are open about any complaints you have outstanding with the council, and we will consider if the unresolved matter is important as to cause a risk of conflict of interest. For this reason for this post, we also ask that you are not a current member or officer of any other local authority, and that you are not the owner or a manager of any organisation that is a supplier or prospective supplier to the council. Again in this case we recognise that this will not always be a conflict, so will ask you to explain.

19. The council normally asks that co-optee is resident in the Kirklees area. This criterion does not apply in this case. You need though be able to demonstrate a link to Kirklees and an understanding of its geography, demography etc. .

**Still Interested; How to apply**

We would be very pleased to hear from you - please complete the application form and return it to the address below.

The Governance and Commissioning Service  
Governance Team  
Kirklees Council  
1st Floor, Civic Centre 3  
Huddersfield HD1 2TG  
Tel: 01484 221000  
E-mail: .governance@kirklees.gov.u

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**THIS SECTION TO BE AMENDED WITH marginally ADJUSTED TOR**

**Constitution; Terms of Reference**

**Corporate Governance and Audit Committee**

**Membership**

Seven members, plus the following four ex-officio members with rights to speak but not vote:

- Member of the Cabinet with responsibility for Corporate Governance
- The Chair of the Overview & Scrutiny Management Committee,
- The Chair of the Standards Committee
- Person having specialist knowledge of treasury management (to be appointed and attend as required).

No leaders of any group shall be a member of the Committee

Proportionality need not apply to this Committee.

**Terms of Reference**

Delegated authority in respect of all powers and duties set out below and all other Council functions not required to be determined by the full Council and not delegated to any other committee:

1. To be responsible for:

1.1. Monitoring the operation of the council's Constitution and keeping its terms under review, including all procedure rules

1.2. Making recommendations to the council for any change or additions to the procedure rules or Articles of the Constitution or executive arrangements

2. To determine all matters relating to the adoption and operation of the Members' Allowances Scheme including recommendation to the council of the adoption of or amendment to any such Scheme

3. To keep under review the portfolios of the Cabinet and the terms of reference

and delegations of Council functions to committees and formally appointed bodies and officers

4. To consider the council's arrangement relating to accounts including  
(a) the approval of the statement of accounts and any material amendments of the accounts recommended by the auditors

(b) to keep under review the council's financial and management accounts and financial information as it sees fit

To consider the council's arrangements relating to the external audit requirements including:

(a) the receipt of the external audit reports so as to;

(i) inform the operation of the council's current or future audit arrangements

(ii) provide a basis for gaining the necessary assurance regarding governance prior to the approval of the council's accounts

6. To consider the council's arrangements relating to internal audit requirements including:

(a) considering the Annual Internal Audit report, reviewing and making recommendations on issues contained therein

(b) monitoring the performance of internal audit

(c) agreeing and reviewing the nature and scope of the Annual Audit Plan

7. To review the adequacy of the council's Corporate Governance arrangements.

This will include (but not be limited to) the following:

7.1. Internal control and risk management;

7.2. Oversight of whistleblowing and the Council's whistleblowing policy;

7.3. Oversight of the complaints process and the role of the Local Government Ombudsman;

7.4. Oversight of Information Governance and the role of the ICO;

7.5. To review and approve the annual statement of Corporate Governance.

8. To agree and update regularly the council's Code of Corporate Governance, monitoring its operation and compliance with it, and using it as a benchmark against performance for the annual Statement of Corporate Governance.

9. To designate the Head of Paid Service, the Monitoring Officer and all statutory "proper officers".

10. To approve payments or provide other benefits in cases of maladministration as required and make recommendations arising from any review of a report of the Local Government and Social Care Ombudsman

11. Following a decision of Council to undertake a community governance review to agree the terms of reference for and conduct such a review, making recommendations to Council who will determine the outcome of such reviews.

12. Functions relating to elections and parishes set out in Part D of Schedule 1 to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 (or any replacement or amendment of it)

13. Charities and charitable trusts (so far as not the responsibility of Cabinet).

14. Responsibility for reviewing and challenging all treasury management activities.

15. To determine appointments of individuals to outside bodies (except school governing bodies) and revocation of such appointments.

16. To determine nominations for charitable trustees in cases where there has

been failure reach agreement.

17. To receive updates and monitor compliance with the Council's Regulation of Investigatory Powers Act (RIPA) policy

**CORPORATE GOVERNANCE AND  
AUDIT COMMITTEE  
EX-OFFICIO MEMBER - CODE OF CONDUCT**

In the role of a Corporate Governance and Audit Committee (CGAC) ex-officio member you will be supporting oversight of Kirklees Council’s finances and governance. and will be acting in an official capacity on behalf of the local authority.

When acting in a ex-officio member capacity, you must be committed to behaving in a manner that is consistent with the Nolan principles to achieve best outcome for our residents and maintain public confidence in the actions of the committee, namely:

<p><b>SELFLESSNESS:</b> Holders of public office should act solely in terms of the public interest</p>
<p><b>INTEGRITY:</b> Holders of public office must avoid placing themselves under any obligation to outside individuals or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or material benefits for themselves, their family or their friends. They must declare and resolve any interests and relationships.</p>
<p><b>OBJECTIVITY:</b> Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.</p>
<p><b>ACCOUNTABILITY:</b> Holders of public office are accountable for their decisions and actions to the public and must submit themselves to the scrutiny necessary to ensure this.</p>
<p><b>OPENNESS:</b> Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.</p>
<p><b>HONESTY:</b> Holders of public office should be truthful.</p>
<p><b>LEADERSHIP:</b> Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs</p>

You are therefore being asked to observe and agree to the following code of conduct:

**1. YOU MUST TREAT OTHERS WITH RESPECT**

The role of the CGAC is to robustly challenge. However, in so doing you should not be unreasonable, excessive, personally attack or criticise officers, councillors, council partners or members of the public. Respect means politeness and courtesy in your behaviour and in return you have the right to expect respectful behaviour from others.

**2. YOU MUST NOT BULLY ANY PERSON**

Bullying may be characterised as offensive, intimidating, malicious, insulting or humiliating behaviour. Bullying behaviour attempts to undermine an individual and can be detrimental to their confidence and capability. It is therefore imperative that you abstain from all such behaviour.

**3. YOU MUST NOT DO ANYTHING WHICH MAY BREACH ANY EQUALITY LAWS**

Under equality laws, the authority may be liable for any discriminatory acts which you commit. This behaviour can include harassment, victimisation, direct discrimination, and indirect discrimination on the grounds of sex, race, disability, religion or belief, sexual orientation or age.

**4. YOU MUST NOT DISCLOSE CONFIDENTIAL INFORMATION**

Some information presented to Corporate Governance & Audit Committee is of a confidential nature. In addition, there may be occasions when there will be an '*informal discussion item*' scheduled for debate. These informal discussion items are confidential and will be discussed in private. You must not disclose any formal private information, any matters discussed by the committee formally in private, or the contents of any informal discussion (*If in doubt speak to the Chair of CGAC, or a member of the Governance Team*).

**5. YOU MUST NOT BRING THE AUTHORITY INTO DISREPUTE**

Dishonest and deceitful behaviour as well as conduct in your private life which results in a criminal conviction may bring the authority into disrepute. You should act and be seen to act, with honesty, openness, and integrity. When communicating in your private capacity through channels such as social media platforms it is important that you do not do or say anything that might mislead members of the public into believing that you are speaking on behalf of the Council or that your views represent an official Council position when it is your own personal or political view.

**6. YOU MUST NOT USE, OR ATTEMPT TO USE, YOUR POSITION IMPROPERLY**

As an ex-officio member, you should not use or attempt to use your position or knowledge gained through your position for your or anyone else's advantage or disadvantage. You are expected to declare any conflict of interests in any matter discussed, and to leave the meeting (or recuse yourself from debate, but remain present if so agreed by the chair) when any such matter is discussed. (see 8 also)

**7. YOU MUST NOT COMPROMISE OR ATTEMPT TO COMPROMISE, THE IMPARTIALITY OF ANYONE WHO WORKS FOR, OR ON BEHALF OF THE AUTHORITY.**

The role of CGAC is to robustly challenge and question officers of the council, its professional advisers, and on occasion executive members, other leading councillors, and those representing council partners in order to understand, for example, their reason for proposing a particular course of actions. However, you must not approach or pressure anyone who works for, or on behalf of the authority, to carry out their duties in a biased or partisan way.

**8. DECLARING AN INTEREST**

At the start of each meeting all Committee members will be asked to declare if there are any items on the agenda in which they might have a personal interest which may prevent them from taking part in the discussions. The interest could be financial or some other reason. This is so that the public, council staff and councillors know which of your interests might give rise to a conflict of interest. (More detailed information on interests can be obtained from a Governance Officer).

**9. BE NON PARTY POLITICAL (IN MEETINGS)**

Although councillors who are members of CGAC are from different political parties, for the purposes of CGAC they are required to leave party politics aside. It is imperative that as an ex-officio member you ensure that while supporting the work of CGAC you also act in a politically neutral manner.

You can resign at any time. There will be a six-month probationary period in at which point it may be concluded that the role is being fulfilled successfully. A review will be taken at the one year, two year and the engagement will end on the completion of 3 municipal years in office. If you are appointed mid-way through a year, your appointment will include up to 3 further municipal years. The six-month probationary review will be undertaken by the Chair of the Committee and the Council Monitoring Officer, who will use the role description and compliance with this code as the criteria for judgement.

Decisions on annual reappointment will similarly be taken by the Chair of the Committee and the Council Monitoring Officer, who will use the role

description and compliance with this code as the criteria for judgement. They will be required also to consider any observations made by voting members of the committee, prior to confirming the reappointment.

The conduct of the ex-officio member will be overseen by the CGAC, and any breach of the code will be reported to the Chair and voting members of the CGAC to take appropriate action.

Where a person has reason to believe that the conduct of the ex-officio member has fallen short of the standards set out above, encapsulated in the Nolan Principles, a complaint may be made in writing to:

[monitoring.officer@kirklees.gov.uk](mailto:monitoring.officer@kirklees.gov.uk)

The complaint should set out as follows;

- (i) the nature of the complaint
- (ii) details of how the ex-officio member was acting in an official CGAC capacity
- (iii) details of which Nolan Principle has been breached and why
- (iv) if relating to a conflict of interest, details of how the conflict has occurred and impact of that conflict

The Monitoring Officer will review the complaint and determine if the ex-officio member was acting in an official capacity and if the complaint was proven, whether a Nolan Principle would have been breached. If both these criteria are met, the complaint will be referred to the Chair and voting members of the CGAC to reach a decision on retaining the ex-officio member. The Monitoring Officer may also remove an ex-officio member if a breach of a Nolan Principle has been proven.

Within 14 days of any decision being made-as above- on continued tenure or termination, an appeal may be made directly to the Strategic Director, Corporate Services.

I .....agree to abide by the code of conduct

Signed.....

Date.....

**CONTACT**

Kirklees Council  
Governance and Commissioning  
PO Box 1720  
Huddersfield  
HD1 9EL  
Telephone: 01484 221000

E-mail: [executive.governance@kirklees.gov.uk](mailto:executive.governance@kirklees.gov.uk)