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

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Thursday 24 July 2025

Notice of Meeting

Dear Member

Corporate Governance and Audit Committee

The **Corporate Governance and Audit Committee** will meet in the **Council Chamber - Town Hall, Huddersfield** at **10.30 am** on **Friday 1 August 2025**.

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 "S Lawton".

Samantha Lawton

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 John Taylor (Chair)
Councillor James Homewood
Councillor Caroline Holt
Councillor Harry McCarthy
Councillor Kath Pinnock
Councillor Angela Sewell
Vacancy
Nicholas Booth (Co-Optee)
Andrew North (Co-Optee)

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	Green	Labour	Liberal	Community	Kirklees
D Bellamy	K Allison	B Addy	Democrat	Alliance	Community
D Hall	A Cooper	M Ahmed	PA Davies	A Anwar	Independents
M Thompson	S Lee-	M Crook	J Lawson	C Scott	A Arshad
	Richards	M Sokhal	D Longstaff	A Zaman	JD Lawson
		J Rylah	A Marchington		
		S Ullah E Firth	A Munro		
			A Pinnock		
			A Robinson		
			A Smith		

Ex Officio Members

Councillor Bill Armer
Councillor Cahal Burke
Councillor Graham Turner/Nosheen Dad

Agenda

Reports or Explanatory Notes Attached

Pages

1: Membership of the Committee

To receive apologies for absence from those Members who are unable to attend the meeting and details of substitutions and for whom they are attending to the Committee membership.

2: Minutes of Previous Meeting

1 - 6

To approve the Minutes of the meeting of the Committee held on 20th June 2025.

3: Declaration of Interests

7 - 8

Members will be asked to say if there are any items on the Agenda in which they have any disclosable pecuniary interests or any other interests, which may prevent them from participating in any discussion of the items or participating in any vote upon the items.

4: Admission of the Public

Most agenda items take place in public. This only changes where there is a need to consider exempt information, as contained at Schedule 12A of the Local Government Act 1972. You will be informed at this point which items are to be recommended for exclusion and to be resolved by the Committee.

5: Deputations/Petitions

The Committee will receive any petitions and/or 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 submit a petition at the meeting relating to a matter on which the body has powers and responsibilities.

In accordance with Council Procedure Rule 10, Members of the Public must submit a deputation in writing, at least three clear working days in advance of the meeting and shall subsequently be notified if the deputation shall be heard. A maximum of four deputations shall be heard at any one meeting.

6: Public Question Time

To receive any public questions.

In accordance with Council Procedure Rule 11, the period for the asking and answering of public questions shall not exceed 15 minutes.

Any questions must be submitted in writing at least three clear working days in advance of the meeting.

7: Emergency Planning and Business Continuity Annual Report 9 - 20

To receive the Emergency Planning and Business Continuity Annual Report.

Contact: Sean Westerby, Corporate Safety and Resilience Manager.
Tel: 01484 221000.

8: Mandatory Training Review 21 - 26

To receive the Mandatory Training Review Report.

Contact: Shauna Coyle, Head of People Services. Tel: 01484 221000.

9: Community Governance Review Report 27 - 34

To consider the Community Governance Review Report.

Contact: Nick Howe, Policy & Partnership Manager. Tel: 01484 221000.

10: Corporate Governance and Audit Committee Annual Report

35 - 58

To receive the Corporate Governance and Audit Committee Annual Report.

Contact: Nicola Sylvester, Principal Governance and Democratic Engagement Officer. Tel: 01484 221000.

11: External Audit Verbal Progress Update

To receive a verbal progress update from the External Auditors – Grant Thornton.

Contact: Nicola Sylvester, Principal Governance and Democratic Engagement Officer. Tel: 01484 221000.

12: Agenda Plan

59 - 60

To review the Committees Agenda Plan.

Contact: Nicola Sylvester, Principal Governance and Democratic Engagement Officer. Tel: 01484 221000.

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Contact Officer: Nicola Sylvester

KIRKLEES COUNCIL

CORPORATE GOVERNANCE AND AUDIT COMMITTEE

Friday 20th June 2025

Present:	Councillor John Taylor (Chair) Councillor Caroline Holt Councillor Harry McCarthy Councillor Kath Pinnock Councillor Imran Safdar Councillor Angela Sewell Councillor Eric Firth
Co-optees	Andrew North Chris Jones
In attendance:	Rachel Spencer- Henshall, Executive Director, Corporate Strategy Samantha Lawton, Service Director, Legal, Governance and Commissioning Janet Sharpe, Interim Service Director, Homes and Neighbourhoods Leigh Webb, Head of Governance Martin Dearnley, Head of Risk and Internal Audit James Anderson, Head of Accountancy Jacqui Fieldhouse, Head of Finance Ruth Calladine, Head of Procurement & Commissioning Gareth Mills, Grant Thornton Councillor Nosheen Dad (Ex-Officio) Councillor Graham Turner (Ex-Officio)
Apologies:	Councillor James Homewood Councillor Bill Armer (ex-Officio) Nicholas Booth (Co-Optee)

1 Membership of the Committee

Apologies were received from Councillor Bill Armer and Nicholas Booth (Co-optee). Councillor Eric Firth substituted on behalf of Councillor James Homewood.

The Chair advised the Committee that Chris Jones would be stepping down as Co-optee from the Committee and thanked him for all the work and input he had contributed over the last two years. Two new Co-optees had been appointed to the Committee. The Chair welcomed Nicholas Booth and Andrew North.

2 Minutes of Previous Meeting

RESOLVED- That the minutes of the meeting held on 25th April 2025 be approved as a correct record.

3 Declaration of Interests

No Interests were declared.

4 Admission of the Public

It was noted that Agenda item 17 would be considered in private session.

5 Deputations/Petitions

No Deputations/Petitions were received.

6 Public Question Time

No questions were asked.

7 Annual Report on Treasury Management 2024/25

The Committee received the annual report on Treasury Management activities for the previous financial year. The report reviewed borrowing and investment performance.

James Anderson, Head of Accountancy, advised that Investment averaged £64.5 million and were largely deposited in instant access accounts earning an average interest rate of 4.86%. Total external borrowing at 31 March 2025 had increased by £66.7 million to £774 million (£707.3 million as at 31 March 2024). The Council had taken £98 million new Government long term loans from the Public Works Loan Board (PWLB) and an additional £25 million Local Authority medium term loans (2-3 years). The significant increase in long term loans were a result of borrowing for the capital plan, re-financing existing borrowing maturing during the year, and a reduction in internal borrowing. The Councils fixed rate loan accounted for 95.71% of total long-term debt giving the Council stability in its interest costs and minimising exposure to fluctuating short term rates.

During discussion, the Committee acknowledged that the Council was within prudent borrowing requirements but questioned if it was prudent that the Council borrowed the amount of money for a capital plan which required long term financing and which impacted revenue finances. The Committee was advised that borrowing was in line with other councils similar to Kirklees.

RESOLVED- That the Annual Report of Treasury Management 2024/25 be noted.

8 District Heating Update

(Under the provision of Council Procedure Rule 36(1), The Committee received a representation from Councillor Cooper).

The Committee received an update on the District Heating Programme which included actions and lessons learnt from the Internal Audit report, Switch2 metering and billing contract.

Janet Sharpe, Interim Service Director, Homes and Neighbourhoods advised that there was now a working group in place to address all issues raised in the internal audit report with an agreed approach to recover full costs due to the tariff not being altered on meters since the contract with Switch2 in 2013. Residents had received communication regarding increased tariff charges, which included key contact details and for any household in severe financial hardship details of support that may be available.

There was an ongoing recruitment process for a dedicated manager to manage the end-to-end process for metering and billing. The service was working with HR colleagues on a recruitment process for this post along with recruiting a dedicated resource to manage the decarbonisation strategy including District Heating programme.

During discussion, the Committee questioned the procurement process, communal boiler scheme and housing revenue account subsidising leaseholders historically. It was noted that there was a consultant in place to look at the process, efficiency of boilers and looking for a new contract. It was noted that the procurement process was to have a contract in place by the end of the year. With regards to leaseholders, it was identified that a full cost recovery process was required for tenants and leaseholders but needed to be more transparent in terms of breakdown of costs. It was also noted that subsidising leaseholders through the Housing Revenue Account was legitimate.

Officers were asked if district heating tariffs could be harmonised across the borough, and if legally, opting out of district heating could be stopped.

RESOLVED- That the District Heating Update be noted and shared with key council personnel and Members.

9 **Culture of Financial Challenges and Maximising Income**

The Committee received a presentation on Our Council - Improving finance focused culture which included:

- Finance culture assessment from the S151 Officer
- Issues Identified by the External Auditor
- What the Council was doing to address this – Our Council Culture Refresh
- What the Council was doing to address this – Transformation Programmes
- Discussion/Feedback from Committee Members

Rachel Spencer-Henshall, Executive Director, Corporate Strategy advised that the presentation was to provide assurance to the Committee on how the Council took the individual issues that this Committee had helped to uncover, and how they were used to ensure that the same mistakes were not repeated by having a council wide approach to a better financial culture.

During discussion the Committee questioned budget overspend and managers responsibilities, along with a lack of a budget book, borrowing funds for the capital plan, identifying ways other than the council tax support scheme to support debt and rewarding good practice. It was noted that some services were demand led services with a legal requirement to provide, where the overspend was beyond the councils

control. Every capital programme in the capital plan was currently being looked at by the Finance Director and Portfolio Holder to see if any expenditure could be moved to a later year. It was noted that Kirklees Council offered one of the best council tax reduction schemes in West Yorkshire.

RESOLVED- That the Culture of Financial Challenges and Maximising income presentation be noted.

10 Review of Procurement Practices

(Under the provision of Council Procedure Rule 36(1), The Committee received a representation from Councillors Scott, Darwin, Cooper, and Ali).

The Committee received a report on the outcome of a review of Procurement Practices in accordance with the Council Motion resolved on 13th November 2024

A motion was carried at Council on 13th November 2024 which requested that the Council committed to conducting a thorough review of its procurement practices to ensure that goods and consumables sourced from companies directly or indirectly involved in the Gaza conflict were not used. The motion also requested that the Council avoided purchases of goods from Israeli companies illegally occupying Palestinian Territories where it was lawful and practical to do so.

On 7th March 2025, it was agreed that this committee would oversee the review to ensure that it was undertaken with appropriate oversight and in accordance with applicable legislation. The review concluded that the Council currently had no contracts in place for the supply of goods and consumables with companies directly or indirectly involved in the Gaza conflict. Furthermore, the examination of relevant procurement legislation confirmed that it would be unlawful for the Council to adopt policies that intentionally excluded companies based on their involvement in specific geopolitical matters.

During discussion, the Committee acknowledged that the ongoing conflict was appalling, however the council must act within the law. Officers confirmed that they had operated within the law by ensuring they had checked all their contracts.

The Committee was informed that some Members had expected that Cabinet would take responsibility of the motion due to it being politically sensitive and not Corporate Governance and Audit Committee.

Officers were asked if they had considered the approach taken by other councils. It was noted that some councils had committed to undertake a review similar Kirklees council.

RESOLVED- That the outcome of the procurement practices review be noted.

11 The Audit Plan 2024/25

The Committee received the Audit Plan 2024/25 from the External Auditors, Grant Thornton ending 31 March 2025.

The report set out a summary of the work of the Auditors with specific regard to key developments impacting their audit approach, Identified risks, their approach on materiality, progress against the prior year's recommendations, IT audit strategy, value for money arrangements, logistics, fees and related matters, independence considerations, communication of audit matters with those charged with governance, and delivering the audit quality.

Gareth Mills, Grant Thornton advised the Committee that a risk in the implementation of IFRS 16 leasing standard had been identified. The standard was introduced in 2024/25 financial year and management were aware of.

RESOLVED- That the 2024/25 Audit Plan be noted.

12 Internal Audit Annual Report 2024/25

The Committee received a report of Internal Audit activity during 2024/25, and assurance opinion from the Head of Internal Audit & Risk which was an important part of understanding the level of assurance in the organisation and contributes to strong governance.

Martin Dearnley, Head of Risk advised the Committee that the Council had to have an Internal Audit function, operated in accordance with the Public Sector Internal Audit Standards (and Global Internal Audit Standards). The standards require that each year the Head of Internal Audit provided an opinion on the Council about the level of assurance that was provided through system of governance, risk management and internal control. The report concluded that in these areas, there was just sufficient evidence to demonstrate that the Council's system was largely effective.

During conversation, the Committee raised the issue of insufficient responses to the customer satisfaction questionnaire and asked if there was more the Council could do to improve this.

RESOLVED-

- 1) That the 2024/25 Internal Audit Annual Report be noted.
- 2) That the Head of Internal Audits opinion be noted.

13 Draft Annual Governance Statement 2024/25

The Committee received the draft annual governance statement report 2024/25 prior to it being signed off by the Chief Executive and Leader of the Council, which concluded that overall, the governance arrangements remained fit for purpose.

The statement covered the period up until the Annual Financial Accounts 2024/25 were approved. The statement was a statutory requirement and accompanied the statement of accounts in order to provide assurance about the governance and internal control environment in which they have been compiled and to which they relate.

Corporate Governance and Audit Committee - 20 June 2025

The draft statement had been compiled following the annual review of the effectiveness of the overall internal control and governance arrangements and drew on a number of forms of assurance which highlighted a number of 'significant Governance Issues.' Whilst two issues from the previous year had been progressed to return to a business-as-usual mode, four of the issues from 2023/24 had been brought forward. The actions and controls the council were taking were contained within a separate action plan. The draft statement for 2024/25 may require amendment prior to the approval of the annual accounts later in the year.

RESOLVED- That the Draft Annual Governance Statement 2024/25 be noted.

14 **Internal Audit Quarterly Report 4 2024/25 January 2025 to March 2025**

The Committee received a report relating to the internal audit work in quarter 4 of 2024/25.

The report set out the work of Internal Audit completed January to March 2025. All of the fundamental recommendations had been implemented. Two thirds of the significant recommendations had been implemented fully with partially implementation of 30% and no action on 4%. A recommendations implementation update would now be a regular feature of quarterly reporting.

The Committee highlighted disproportionate data sharing in Youth Justice and requested an explanation around this. It was noted that this was due to sharing data without the appropriate consent of parents/carers.

RESOLVED- That the Internal Audit Quarterly Report 4 2024/25, January – March 2025 be noted.

15 **Agenda Plan**

RESOLVED- That the Agenda Plan 2025/26 be approved.

16 **Exclusion of the Public**

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.

17 **Internal Audit Quarterly Report 4 2024/25 January 2025 to March 2025**

RESOLVED- That the Committee noted the exempt information, which was an appendix to Agenda item 14.

KIRKLEES COUNCIL				
COUNCIL/CABINET/COMMITTEE MEETINGS ETC				
DECLARATION OF INTERESTS				
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.



Report title: Emergency Planning and Business Continuity Annual Report

Meeting	Corporate Governance and Audit Committee
Date	01 August 2025
Cabinet Member (if applicable)	Cllr Beverley Addy
Key Decision Eligible for Call In	No N/A
<p>Purpose of Report The report demonstrates the breadth and reach of the Corporate Emergency Planning Team, with contributions to place, regional and national programmes.</p>	
<p>Recommendations</p> <ul style="list-style-type: none"> It is recommended that the Corporate Governance and Audit Committee receive, note and discuss any areas of interest or concern. <p>Reasons for Recommendations</p> <ul style="list-style-type: none"> To ensure that the Corporate Governance and Audit Committee are appropriately reassured of the outcomes of the Corporate Emergency Planning Team over the past 12 months. 	
<p>Resource Implication: Outline the resource implications associated with implementing the recommendations set out in the report.</p> <ul style="list-style-type: none"> None 	
<p>Date signed off by <u>Strategic Director</u> & name</p> <p>Is it also signed off by the Service Director for Finance?</p> <p>Is it also signed off by the Service Director for Legal Governance and Commissioning?</p>	<p>17 July 2024 Rachel Spencer-Henshall</p> <p>Kevin Mulvaney</p> <p>Sam Lawton</p>

Electoral wards affected: All (with regards to Corporate Emergency Planning Team outputs)

Ward councillors consulted: N/A - The work the Corporate Emergency Planning Team undertake is in preparedness for an emergency which could impact any district in Kirklees.

This work is in line with the Civil Contingencies Act (2004) and in consultation with key professional partners from other responding organisations.

Public or private: Public.

Has GDPR been considered? Yes - no personal data is presented within the report.

1. **Executive Summary**

- The report presented for the attention of the Corporate Governance and Audit Committee gives an overview of the Corporate Emergency Planning Teams outcomes over the past 12 months (1 April 2024 to 31 March 2025). It identifies that the Team are compliant with the core duties of the Civil Contingencies Act (2004) and the core competencies relating to Emergency Preparedness, Resilience and Response under the Health and Social Care Act (2012).
- The report outlines the number of incidents the team have responded to, how many hazard warning entries have been added to the system, how many exercises the team have delivered/attended, how much training they have delivered, and the advice they offered to schools (including the approval of higher risk educational off-site visits).
- The report further breaks down specific outcomes using the core duties it holds under the Civil Contingencies Act (2004) including: Risk Assessment, Co-operation, Information Sharing, Emergency Planning, Business Continuity Management, Communicating with the Public, and Advice to Businesses.
- The report also gives a forward look of priorities over the next 12 months (1 April 2025 to 31 March 2026).

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

For the Corporate Governance and Audit Committee to note and discuss any areas of interest or concern.

3. **Council Plan**

3.1 The report attached shows that the work of the Corporate Emergency Planning Team supports the Council Plan, and the Council's subsequent delivery of cross-council priorities as follows:

- **Getting the basics right:**
 - Live within our means and make sure we look for opportunities to work with key stakeholders to ensure a joined-up approach. The Corporate Emergency Planning Team carry out Integrated Impact Assessments along with consultations with internal and external partners to ensure we are not using or doubling up on response resources/activities unduly.
 - Work collaboratively with other Council teams and partner organisations to understand capabilities and share resources effectively, in both emergency planning, response, and recovery.
 - The team monitor Grant Finder and other tools to apply for funding from external sources (often alongside partners for joint initiatives).
- **Protecting the Vulnerable and achieving inclusion:**
 - Relevant emergency plan and procedures reference how vulnerable people will be supported during emergencies.
 - Locally, the Team have mapping layers for vulnerable people and premises and are working with multiagency partners to better share data on locations of vulnerable people and premises.

- The team work with vulnerable premises, such as care providers, to promote good business continuity planning to ensure that they can deliver critical services during times of disruption.
- **Thriving people and communities:**
 - The team provide business continuity planning documents and offers support and assistance to local businesses.
 - The team promote community resilience to ensure that residents are better prepared to plan for and respond to emergencies.
- **Local economic growth:**
 - The Corporate Emergency Planning Team work collaboratively with stakeholders to ensure that the design of new spaces and venues consider safety as part of their design.
 - The team chair the Kirklees Safety Advisory Group and encourage and assist event organisers to deliver safe and well planned events in the district.
 - The team are part of the consultation process for new and existing property developments.

3.2 **Financial Implications**

By ensuring plans are in place, responses and recoveries are delivered in a more timely and effective way, to reduce the financial losses to the Council and limit the spend required for a response/recovery.

3.3 **Legal Implications**

The role of the Corporate Emergency Planning Team helps to reduce the risk of litigation to the Council and schools resulting from an incident impacting the Kirklees district. Having good business continuity arrangements allows us to be able to deliver critical statutory functions during a business disruption.

3.4 **Climate Change and Air Quality**

The Emergency Planning Team keep an up to date risk assessment of the risks/threats across the district. This allows to us to be able to develop the appropriate plans to be able to respond and recover in the event of an incident occurring. Promotion of emergency preparedness helps communities to prepare and recover for a range of risks/threats they may face.

3.5 **Integrated Impact Assessment (IIA)**

IIAs have been completed for the emergency response plans and other supporting workstream policies maintained by the Corporate Emergency Planning Team. These have been approved and published on the Council's IIA system.

4 **Consultation**

N/A

5 **Engagement**

N/A

6 **Options**

6.1 **Options Considered**

For the Corporate Governance and Audit Committee to note and discuss any areas of interest or concern.

6.2 **Reasons for recommended Option**

The option and recommendation are relating to an annual report only. Therefore, there are no decisions required.

7 Next steps and timelines

N/A - due to this report being discussed within the meeting. An updated annual report will be presented in 12 months.

7.1 Lessons Learnt

Following an incident/response, exercise or testing, Corporate Emergency Planning Team maintains a lessons learnt database so that any learning can be embedded for future responses

8 Contact officer

Sean Westerby
Corporate Safety and Resilience Manager
07850 559698

9 Background Papers and History of Decisions

Previous annual reports presented to the Corporate Governance and Audit Committee have been received, noted and discussed.

10 Appendices

Annual Corporate Emergency Planning and Business Continuity Report.

11 Service Director responsible

Rachel Spencer-Henshall, Deputy Chief Executive and Executive Director for Public Health and Corporate Resources.

PURPOSE OF REPORT

This report provides an overview of resilience matters pertinent to the Council. The report covers the period from 1 April 2024 to 31 March 2025.

PERFORMANCE HEADLINES



Incident Response

66

Incidents responded to.

Including evacuations, severe weather, utility failures, school lockdowns, IT/Cyber, etc.



Hazard Warnings

185

New hazards entered on the database.

Residents and properties that pose a potential risk to Council Officers working in the district.



Exercises

24

Exercises planned, delivered and attended.

Themes such as severe weather, business continuity, fuel, lockdown, evacuation, health, community disorder, etc.

Training Delivered

34

Training sessions delivered.

Themes including lockdown, evacuation, ResilienceDirect, command structures, role specific training, etc.



Advice to Schools

500+

Responded to over 500 calls/emails from schools relating to emergency planning, emergency response and off-site educational visits

Schools and other settings provided with emergency planning advice and support **(in and out of hours)**.



Educational Visits

810

Adventurous and/or residential educational visits approved.

Schools continue to run safe off-site educational visits, delivering high quality outcomes for pupils.

KIRKLEES LOCAL CONTEXT

CORE
DUTY
01

RISK ASSESSMENT

- Reviewed the Kirklees risk assessments in line with the National Security Risk Assessment.
- Reviewed template risk assessments to assist schools to plan and deliver safe educational off-site visits.
- Consulted on the risk assessments for both schools delivering off-site educational visits and event organisers delivering community events within the Kirklees District.
- Undertook planned and dynamic risk assessments at single and multi-agency levels in response to emergencies and events.
- Supported the work of the Corporate Risk Management Team by ensuring that, where possible, the Emergency Planning Team work programme mitigates corporate risks.
- Redesigned the risk assessment process for planned events going through the Kirklees Safety Advisory Group.
- Reviewed several West Yorkshire Resilience Forum risk assessments alongside the National Security Risk Assessment.
- Carried out Personnel Security Maturity Assessment for the Council to assess risks linked to insider threat.

CORE
DUTY
02

CO-OPERATION

- Worked with council services and multi-agency partners, 24/7, in the response to and recovery from emergencies and planned events impacting health, communities, education, the environment, council service delivery, etc.
- Continued to support Locala in accordance with the long-standing Emergency Preparedness, Resilience and Response (EPRR) service contract.
- Agreed a new EPRR contract with Local Care Direct and undertook work to support the organisation with its EPRR.
- Worked with IT and governance to support their external assurance audits.
- Arranged and facilitated the Kirklees District Pre-Winter Assurance Meeting (Council and local partners).
- Continued to work with council services as well as and local, regional and national partners to roll out Martyn's Law.
- Worked with the West Yorkshire Resilience Forum to review multi-agency plans, deliver exercises, respond to emergencies, etc.
- Delivered multi-agency exercises with Kirklees district emergency response partners from sectors, including emergency services and health and social care, to test plans, network, and understand the roles, responsibilities, capabilities, and interdependencies of each other.

CORE
DUTY
03

INFORMATION SHARING

- Chair, and active members of several Kirklees Council and multi-agency meetings, including the Kirklees Severe Weather Board, Safety Advisory Group and West Yorkshire Resilience Forum meetings.
- Actively use ResilienceDirect and other electronic platforms to share information with council teams and partners in emergency planning, response and recovery, and for workstreams inc. the Safety Advisory Group and Martyn's Law.
- Co-ordination and facilitation of regular Kirklees Emergency Planning Group meetings to share risk and planning information with appropriate Council Teams and local partners.
- Reviewed and shared plans and policies relating to emergency planning, business continuity and school offsite visits.
- Co-ordinated the business continuity resilience reporting process, which provides a mechanism for strategic level organisational oversight, and assists with the management of service delivery issues and pressures across the organisation.
- Co-ordination of Martyn's Law workstreams and circulation of national and regional updates to member organisations and local businesses. This includes a partner web page and a page for schools on Kirklees Business Solutions.
- Lead debriefs and regularly share best practice and learning from incidents and exercises with appropriate council teams and partner organisations.
- Assisted in the development of a crisis communications approval/sign-off process for elected members.

CORE
DUTY
04

EMERGENCY PLANNING

- Provided a 24/7 emergency response function, responding to a range of incidents, including severe weather events, evacuations, utility disruptions, community safety issues, etc. Where appropriate, emergency plans were activated, and command and control structures were established.
- Facilitated the multi-agency planning for council events and, where appropriate, wrote tactical plans and provided staff to work in event delivery roles (inc. Remembrance Sunday).
- Emergency Preparedness, Resilience and Response assurance submitted with substantial compliance.
- Maintained the Kirklees Major Incident Plan and its associated chapters (e.g. Severe Weather Plan, Mass Fatalities and Excess Deaths Plan, Animal Health Plan, Outbreak Plan, Community Recovery Framework, etc).
- Developed and tested new response plans and procedures including a framework for the response to a major IT outage and council building invacuation, lockdown and run hide tell procedures.
- Reviewed, trained staff and exercised the Operation London Bridge Plan (death of the King).
- Ran and attended several exercises to test council, and partners plans and arrangements (themes included terrorism, Emergency Preparedness, Resilience and Response, evacuation and rest centres, ResilienceDirect, business continuity, severe weather, recovery, lockdown, fuel disruption, etc.). Appropriate Teams and partners were invited to exercises, inc. the Kirklees Communications Team and Governance Team, who can advise and assist on political engagement, messaging, and communications.
- Delivered several training sessions to council officers and partners (themes included ResilienceDirect, evacuation, emergency planning, business continuity, lockdown, logging, flood spotting, command structures, educational visits, role specific training etc.).
- Team members are qualified drone pilots and used the drone in both emergency response and to assist other council teams to inspect damaged assets and understand risk.
- Debriefed incidents that required an enhanced response and monitored the completion of actions against deadlines.
- Maintained the Council Threat Level Policy and the security culture plan.
- Represent the council at the national fuel disruption planning group (deputy chair for this group).
- Began to review the emergency planning e-learning package.
- Reviewed learning from Grenfell and introduced systems and processes to improve safety across Kirklees.
- Recruited additional emergency volunteers and maintained council's emergency volunteer's database.

CORE
DUTY
05

BUSINESS CONTINUITY MANAGEMENT

- Continued to tactically advise and support the Corporate Business Continuity Team and facilitate its processes (such as the monthly resilience reporting process that collates information on service delivery and pressures across the organisation).
- Worked with IT and the Data and Insight Team to make business continuity reporting more dynamic and reflect the ongoing management structure changes within the Council.
- Continued to advise and assist council teams and partner organisations to write, review, maintain, store, and share their business continuity plans and supporting arrangements.
- Continued to work with teams across the Council to improve business continuity response and recovery arrangements, through training, exercising, and debriefing. This includes the development of a suite of exercises, which are available on the intranet to for Teams to test their own plans.
- Reviewed the Corporate Business Continuity Framework.
- Continued to progress the roll out of a revised business continuity programme across the organisation. The focus going forward will be to further embed business continuity throughout the organisation.
- Provided business continuity advice and assistance to council teams and partners following a range of business disruptions, including utility loss, IT disruptions, staffing issues, and resourcing issues.

CORE
DUTY
06

COMMUNICATING WITH THE PUBLIC

- Worked with the Council and partners communication teams to ensure timely and appropriate messages were cascaded during emergencies and business disruptions.
- Reviewed the emergency planning pages on the public facing Kirklees website, and on the intranet.
- Reviewed the suite of community resilience literature (on themes including evacuation, flooding, winter driving, and business continuity).
- Took part in the national 30 days 30 ways initiative to improve community resilience.
- Continued to create and share a regular Martyn's Law newsletter and other relevant communications with community groups.

CORE
DUTY
07

ADVICE TO BUSINESSES

- Continued to promote community resilience literature to businesses (inc. the 10 Minute Business Continuity Plan).
- Continued to create and share a regular Martyn's Law newsletter and other relevant communication with businesses.
- Roll out of virtual designated fuel station manager training.

CORE
DUTY
08

OTHER

- Advised and assisted schools in their planning of educational visits, trained visit leaders and educational visit co-ordinators, and authorised residential visits, and/or visits with adventurous activities.
- Planned and delivered two multi-agency school lockdown workshops for educational establishments across the district.
- Supported multi-agency exercises as required.
- Supported other council teams to debrief planned events.
- Continued to chair Kirklees Safety Advisory Group. Began to develop an online booking portal for event organisers to centralise the booking system.
- Maintained a toolkit and continued to plan for the response to a national power outage or rolling power outages.
- Represented Kirklees Council at national level meetings relating to our roll out of Martyn's Law. We are being held as one of the areas of national best practice and have been invited to several national events to share our methodologies and processes.
- Representing the national local authority 'brainstorm' sessions to support development of national guidance for local authorities.

FL

FORWARD LOOK

- Maintain an oversight of Kirklees Council's resilience and response capabilities during current budgetary pressures, amending plans and arrangements accordingly.
- Continue to roll out the revised business continuity programme across the organisation and create a new assurance procedure to ensure all teams within the Council review and test plans annually.
- Deliver bespoke training and exercising for key teams across the Council including Homes and Neighbourhoods, Elections and IT.
- Continue to Chair the Kirklees Safety Advisory Group and develop its processes.
- Continue to strengthen the link between emergency planning, business continuity and cyber.
- Continue to roll out Martyn's Law and focus on getting those to be impacted by the act ready for the implementation. This will include testing, exercising and the development of qualifying activity toolkits.
- Continue to support Locala and Local Care Direct, under contract, with their emergency preparedness, resilience and response.
- Continue to review risk assessments and emergency plans.
- Continue to review and maintain the Councils Security Culture Plan and threat level assessment.
- Progress learning from the Personnel Security Maturity Assessment. Complete the new Security culture audit tool.
- Complete and roll out event booking portal with associated guidance.
- Complete and roll out new emergency planning e-learning package for Council staff.
- Continue to maintain and test the toolkit for the response to a national power outage.
- Continue to develop the use of ResilienceDirect to support information sharing and joint working.
- Continue to plan and deliver training and exercising with council staff and multi-agency partners (inc. a high-rise fire exercise).
- Complete the 2025 NHS Emergency Preparedness, Resilience and Response assurance process.
- Live Exercise of Colne Valley Leisure Centre as an evacuation centre.
- Work with the Communications Team to improve and disseminate community resilience (particularly during the 30 days 30 ways campaign, and at specific times of year such as summer and winter).
- Continue to maintain the EVOLVE system for off-site educational visits, support schools and train their staff.
- Maintain an overview of upcoming Civil Contingencies Act amendments, and possible new legislation, ensuring that Council arrangements and procedures remain compliant.
- Monitor the rollout of the new National Resilience Academy and engage with it where appropriate.
- Review Annual IIA to give assurance that plans and arrangements in place are in line with equality and diversity requirements.

WY
NC

WEST YORKSHIRE/NATIONAL CONTEXT

- Continue as active members of the West Yorkshire Resilience Forum (the team Chair, or deputy chair two sub-groups).
- Complete national Emergency Preparedness, Resilience and Response assurance.
- Continue to support IT and Governance with their annual assurance schemes.
- Continue to develop plans and arrangements for the response to a national power outage.
- Maintain an oversight of the resilience and response capabilities of partner organisations and amend plans and arrangements accordingly.
- Continue to Deputy Chair the National Fuel Resilience Group.
- Continue to support the National ResilienceDirect Development Group and its working groups.



Report title: Mandatory training review

Meeting	Corporate Governance and Audit Committee
Date	1 August 2025
Cabinet Member (if applicable)	Cllr Nosheen Dad
Key Decision Eligible for Call In	No No
<p>Purpose of Report</p> <p>Following a recent meeting of Corporate Governance and Audit Committee in September 2024, an update on mandatory training was requested. This report is for noting and provides an update on the revised approach to compliance training (formerly termed mandatory training) for Kirklees Council staff.</p>	
<p>Recommendations</p> <p>It is recommended that Corporate Governance and Audit Committee note the updated approach and actions in progress to implement changes in relation to compliance training.</p> <p>Reasons for Recommendations</p> <p>The committee has an important role in ensuring compliance across the organisation; in this instance; compliance training related to our workforce. It is appropriate that the committee has visibility of the work in progress to provide assurance that compliance training adequately meets statutory requirements.</p>	
<p>Resource Implication:</p> <p>There are resource implications for the Learning and Development team and subject matter experts to develop content and to implement system developments to support changes related to reporting requirements. These implications can be managed within existing resources.</p>	
<p>Date signed off by <u>Executive Director</u> & name</p> <p>Is it also signed off by the Service Director for Finance?</p> <p>Is it also signed off by the Service Director for Legal Governance and Commissioning (Monitoring Officer)?</p>	<p>Rachel Spencer-Henshall – Deputy Chief Executive and Executive Director for Public Health and Corporate Resources 24/6/25</p> <p>Kevin Mulvaney – Service Director Finance 24/6/25</p> <p>Samantha Lawton – Service Director Legal & Commissioning 24/6/25</p>

Electoral wards affected: All

Ward councillors consulted: Not applicable

Public or private: Public

Has GDPR been considered? No GDPR considerations

Executive Summary

This report sets out the updated approach to compliance training and actions underway to implement the changes by the end of 25/26.

1. Information required to take a decision

A report and recommendations related to compliance training were considered by Executive Leadership Team in February 2025; the aim of the report was to reset and clarify expectations, position compliance training as a key foundation of a learning culture which is an essential requirement for building the workforce' skills and capabilities as well as meeting its legal and statutory obligations.

Compliance Training

Often termed mandatory training, compliance training is a more appropriate term that describes a combination of:

- statutory learning – this is a requirement, with no option for non-completion. There are potential consequences for the council, directors and individuals if not provided.
- mandatory learning – deemed essential by the organisation for safe and efficient services. Based on culture, policies, risk assessments and priorities – can be determined by ELT

Compliance Training for Kirklees

Compliance Training	
Statutory training	Mandatory training
Health and safety (3 yearly)	Our Kirklees Welcome
Fire safety (3 yearly)	Basic safeguarding
Manual handling (3 yearly)	Sexual harassment
GDPR (annually)	Counter Terrorism (Martyn's law)*
	Learning disability and autism (Oliver McGowan)*
All staff videos and annual staff checklist (see appendix 1)	

Everyone Everywhere

The scope of compliance training for our workforce reflects training that applies to the whole workforce; 'everyone everywhere'. Please note that this does not include role and service specific compliance training.

Completion of compliance training is expected/required of all employees regardless of:

- role
- working pattern
- seniority level

This ensures that compliance learning is kept minimum for 'everyone everywhere;' any changes to mandatory learning will be suggested by Learning and Development and must be agreed by ELT

Where service level training level exceeds 'Everyone Everywhere'

While there can be no exceptions or alternatives to statutory training, in the case of mandatory learning where a service level requirement exceeds the level of knowledge deemed mandatory for all staff, exceptions can be made to the completion of this learning.

Recording and Reporting

My Learning is the council's learning management system (LMS). My Learning holds e-learning for our current compliance training. It has been recommended and agreed by Executive Leadership Team (ELT) that My Learning will be the system that records all compliance training.

When e-learning is completed on My Learning it is automatically recorded. We are then able to:

- report on completion figures
- know the standard of the learning completed and ensure consistency of messaging

Many frontline services do not complete the e-learning instead utilising toolbox talks and other mechanisms. In the areas where people complete the training offline we have been able to identify that we have inconsistency of:

- training standard
- recording of learning
- reporting on learning

Moving forward there will be one online and one offline version of compliance training to support quality assurance and clarity of expectation. This is already in place in relation to health and safety with an approach being piloted in Homes and Neighbourhoods before wider roll out.

Investment has been made in My Learning to be able to centrally record compliance training that has been completed 'offline' and/or recorded in other systems. This will improve the accuracy of compliance training reporting. Developments have been implemented and are in testing stage. Once testing has been completed Homes and Neighbourhoods and Highways will be pilot services before wider roll out.

Actions to support compliance training that are in progress and will be completed by quarter 4 25/26:

- Development of online and offline versions of compliance training where these do not already exist
- Continue to develop collaborative working relationships between L&OD and subject matter experts in areas for compliance training for example quarterly meetings with Health and Safety focused on compliance training
- An updated Kirklees specific GDPR eLearning module has been launched with positive feedback
- Commitment that My Learning is the council's only LMS system for recording and reporting all compliance training
- Associated developments to the My Learning system to support recording and therefore reporting of compliance training where compliance training is completed 'offline'

- Development of a communication plan to promote compliance training. This has been successfully implemented during learning at work week [Intranet | Changes to your mandatory training](#).
- Developing a programme of reporting to support compliance with statutory training within 6 months, the reports are anticipated to be shared with Directorates and ELT
- Annual ELT oversight and review of mandatory element of compliance training
- Working towards a minimum 12 month plan for briefing videos as alternatives to 'mandatory' training, to complement Leadership Connect and Connect+ briefings and meetings
- Removal of the current My Conversation form and this to be updated into an Annual Staff Checklist
- Encourage celebration of learning, sharing learning and leading by example by ensuring that compliance training is completed at the most senior levels and shared with others.
- Adopting similar approaches to wider learning activity to ensure consistency of centralised recording, delivery and renewal periods.

It is anticipated that the updated approach to compliance training will be fully in place by during quarter 4 of 25/26.

2. Implications for the Council

2.1 Council Plan

The Council's capacity to work effectively and to deliver its key outcomes is supported through our workforce, ensuring that our workforce has access to and undertakes compliance training is an important foundation.

2.2 Financial Implications

There are resource implications from People Services, in particular the Learning and Development team.

3.3 Legal Implications

Training highlighted as statutory must be provided to meet statutory obligations. The developments highlighted in this report support providing assurance of compliance.

3.4 Climate Change and Air Quality

None directly

3.5 Other (e.g. Risk, Integrated Impact Assessment or Human Resources)

Training highlighted as statutory must be provided to meet statutory obligations. The developments highlighted in this report support providing assurance of compliance. The developments related to compliance training provide the foundations upon which to build a learning culture.

4 Consultation

N/A

5 Engagement

The Learning and Development team are engaging with relevant subject matter experts and system providers to implement the agreed approach to compliance training.

6 Options

6.1 Options Considered

1. Note the updated approach to compliance training and support actions underway

6.2 Reasons for recommended Option

It is recommended that Corporate Governance and Audit Committee note the updated approach to compliance training.

7 Next steps and timelines

Actions to implement the updated approach to compliance training will continue with a planned full implementation in quarter 4 of 25/26 financial year. An update can be made available to Corporate Governance and Audit Committee at an appropriate point.

8 Contact officer

Shauna Coyle, Head of People Services (01484 221000, email – shauna.coyle@kirklees.gov.uk)

9 Background Papers and History of Decisions

Not applicable

10 Appendices

Appendix A – All staff videos and Employee checklist

11 Service Director responsible

Rachel Spencer Henshall - Executive Director and Deputy Chief Executive

Appendix A – All staff videos and Employee Checklist

- All staff briefing videos, to include for example:
 - Top tier strategies/Council Plan
 - Our Council
 - Values and Behaviours
 - Equality, Diversity & Inclusion
 - Risk
 - Fraud
 - Conflict resolution/restorative
 - Emergency Planning

- Development and introduction of annual staff checklist (removed from post My Conversation form) to include (final list to be confirmed):
 - Confirmation of compliance training completion
 - Safeguarding training
 - Driving licence and insurance
 - Gifts and hospitality
 - Health surveillance
 - DSE
 - DBS status
 - Equality monitoring
 - People finder
 - Professional registration
 - Fees and charges
 - Conflict of interest
 - Annual leave
 - Flex
 - Our Kirklees Welcome
 - Stress Management/Wellbeing
 - My Conversation held



REPORT TITLE: COMMUNITY GOVERNANCE REVIEW

Meeting	Corporate Governance & Audit Committee
Date	1 st August 2025
Cabinet Member (if applicable)	Councillor Nosheen Dad (Corporate)
Key Decision Eligible for Call In	No N/A
<p>Purpose of Report To note that Council has agreed to undertake a Community Governance Review and delegate to agree Terms of Reference and oversee delivery to Corporate Governance & Audit Committee.</p>	
<p>Recommendations</p> <ul style="list-style-type: none"> Agree arrangements for producing Terms of Reference for the Community Governance Review to enable formal sign-off at the next meeting of Corporate Governance & Audit Committee 26th September 2025. <p>Reasons for Recommendations</p> <ul style="list-style-type: none"> Council have delegated to Corporate Governance & Audit Committee to agree the terms of reference of the proposed review. The Review needs to formally commence 1st October to reduce an extra cost burden on Parish/Town Councils. 	
<p>Resource Implications: The Community Governance Review will be delivered within existing resources and complements existing planned activity. Where additional resources are required to deliver specific actions within the plan, relevant council process and procedure rules will be followed, with value for money clearly demonstrated.</p>	
<p>Date signed off by <u>Executive Director</u> & name</p> <p>Is it also signed off by the Service Director for Finance?</p> <p>Is it also signed off by the Service Director for Legal Governance and Commissioning (Monitoring Officer)?</p>	<p>Rachel Spencer-Henshall, Deputy Chief Executive 21/07/25</p> <p>Kevin Mulvaney, Service Director Finance 21/07/25</p> <p>Samantha Lawton, Service Director Legal & Commissioning 21/07/25</p>

Electoral wards affected: All

Ward councillors consulted: Not applicable

Public or private: Public

Has GDPR been considered? Yes, no personal data is included in this report

1. Executive Summary

- 1.1 A Community Governance Review (CGR) is a process that allows upper-tier councils to review and make changes to the governance arrangements of parishes within their area to ensure they continue to reflect the identity and interests of local communities and are as effective and convenient as possible.
- 1.2 At the Council meeting 16th July 2025, Council agreed the undertaking of a Community Governance Review in accordance with the relevant legal framework and Government guidance. Also, in line with Corporate Governance & Audit Committee's (CG&AC) terms of reference, to delegate to the Committee to agree the terms of reference of the review and oversee delivery.
- 1.3 The Local Government & Public Involvement in Health 2007 Act allows principal councils to determine the terms of reference under which a community governance review is to be undertaken. It requires the terms of reference to specify the area under review and the principal council to publish the terms of reference.
- 1.4 Parish/Town Councils pay for their own elections. 'All-out' elections for Parishes are already scheduled for May 2027, so to reduce an extra cost burden the review would need to be completed in sufficient time to meet the May 2027 deadline. Therefore, the aim is to formally commence the review on 1st October 2025.

2. Information required to take a decision

Background

- 2.1 A Community Governance Review (CGR) is a process that allows upper-tier councils to review and make changes to the governance arrangements of parishes within their area to ensure they continue to reflect the identity and interests of local communities and are as effective and convenient as possible.
- 2.2 The Council has power under Section 82 of the Local Government and Public Involvement in Health Act 2007 to conduct CGRs. A CGR must be conducted in accordance with the requirements set out in Chapter 3 of Part 4 of the Local Government and Public Involvement in Health Act 2007 (as amended) and guidance issued by the Secretary of State under Section 100(4) of the 2007 Act.
- 2.3 A Review must involve consultation with local people and stakeholders, and consider any representations received. It usually takes between 12 and 18 months to complete with the final recommendations subject to approval by Council.
- 2.4 A CGR is carried out by the principal council and is used to look at the whole or part of a district to identify a need for:
 - creating new parishes, abolishing, merging or altering parishes
 - the naming of parishes and the style of new parishes
 - the electoral arrangements for parishes, such as the ordinary year of election, council size, wards and numbers of councillors

- grouping parishes under a common parish council or de-grouping parishes
- 2.5 The last CGR in Kirklees took place in 2008/9, 16 years ago as a result of a petition submitted to Council in September 2006. In August 2008 the Corporate Governance & Audit Committee agreed to initiate a community governance review focussed on the five currently parished areas.
- 2.6 Council resolved on 29th July 2009;
- That the recommendations of the community governance Review for each Parish area be approved and that the Head of Legal Services be authorised to make a reorganisation order under Section 86 of the Local Government and Public Involvement in Health Act 2007 to give effect to these recommendations.
 - That Council endorses a number of additional recommendations for further work to improve the effectiveness of community governance arrangements in Kirklees, as set out in Appendix 2 to the report to Council.

The full report can be viewed here: [COUNCIL29070936257S.pdf](#)

- 2.7 The Local Government & Public Involvement in Health Act 2007 allows principal councils to determine the terms of reference under which a community governance review is to be undertaken. It requires the terms of reference to specify the area under review and the principal council to publish the terms of reference. If any modifications are made to the terms of reference, these must also be published.
- 2.8 As the 2007 Act devolves power from central to local government and to local communities, it is inappropriate to prescribe a “one size fits all” approach to terms of reference for community governance reviews applied by principal councils. However, the Government expects terms of reference to set out clearly the matters on which a community governance review is to focus. The local knowledge and experience of communities in their area which principal councils possess will help to frame suitable terms of reference. The terms should be appropriate to local people and their circumstances and reflect the specific needs of their communities.
- 2.9 Local people may have already expressed views about what form of community governance they would like for their area, and principal councils should tailor their terms of reference to reflect those views on a range of local issues. Ultimately, the recommendations made in a community governance review ought to bring about improved community engagement, better local democracy and result in more effective and convenient delivery of local services.
- 2.10 Parish/Town Councils pay for their own elections. ‘All-out’ elections for Parishes are already scheduled for May 2027, so to reduce an extra cost burden the review would need to be completed in sufficient time to meet the May 2027 deadline. Therefore, the aim is to formally commence the review on 1st October 2025 (see [Appendix 1](#)).

3. Implications for the Council

3.1 Council Plan

Enhancing local levels of governance will improve on our engagement with people and build relationships. In terms of the ‘place’ outcome, it also recognises local areas and the governance structures that exist.

3.2 **Financial Implications**

There are no immediate financial implications resulting from a CGR. It's worth noting that any new parishes/town councils created would be required to pay the Parish precept. Given the charges are on the Council tax bills that run from 1 April any change order following a CGR would need to take effect on the 1 April following the date on which it is made.

3.3 **Legal Implications**

In terms of the CGR once the review is complete, should any changes be proposed, a Reorganisation of Community Governance Order under S.86 of the Act would be proposed for approval at Council.

3.4 **Climate Change and Air Quality**

N/A

3.5 **Other (e.g. Risk, Integrated Impact Assessment or Human Resources)**

There are risks associated with delaying a CGR which could have financial implications in terms of elections costings for parishes.

4. **Consultation**

As part of the review, there is a statutory duty to consult local government electors and any other person or body, including a local authority, who appears to have an interest in the review. Where there are other arrangements for community representation or engagement in place, the principal council must take those into account. For example, relevant residents' associations, community forums or area committees should be consulted. Government guidance also suggests consulting local businesses, local public and voluntary organisations, such as schools or health bodies.

5. **Engagement**

5.1 Relevant council officers (including Service Directors and the Executive Leadership Team) and the Cabinet have been engaged in highlighting the need for a Community Governance Review.

5.2 Leading members were also engaged on 02 June 2025

6. **Options**

6.1 **Options considered**

- Officers draft Terms of Reference for the review in accordance with guidance and bring back to Corporate Governance & Audit Committee 26th September for formal sign-off.

6.2 **Reasons for recommended option**

- Parish/Town Councils pay for their own elections. 'All-out' elections for Parishes are already scheduled for May 2027 so to reduce an extra cost burden we need to complete the review in sufficient time to meet the May 2027 deadline. Therefore, the Review needs to begin 1st October 2025.

7. **Next steps and timelines**

- Corporate Governance & Audit Committee to discuss and agree the terms of reference at the next meeting 26th September.
- Officer to set up a series of informal conversations to engage key stakeholders on the intention to carry out a review commencing in October 2025.

- 8. Contact officer**
Nick Howe, Policy & Partnership Manager. Policy, Partnerships & Corporate Planning
Nick.howe@kirklees.gov.uk

- 9. Background Papers and History of Decisions**
Community Governance Review, Council 16th July 2025
<https://democracy.kirklees.gov.uk/documents/s64955/FINAL%20Council%2016%20July25.pdf>

Local Government Boundary Commission for England, Guidance on community governance reviews, March 2010
<https://www.gov.uk/government/publications/community-governance-reviews-guidance>

Council Community Governance (Parish) Review final report, 29th July 2009
[COUNCIL29070936257S.pdf](#)

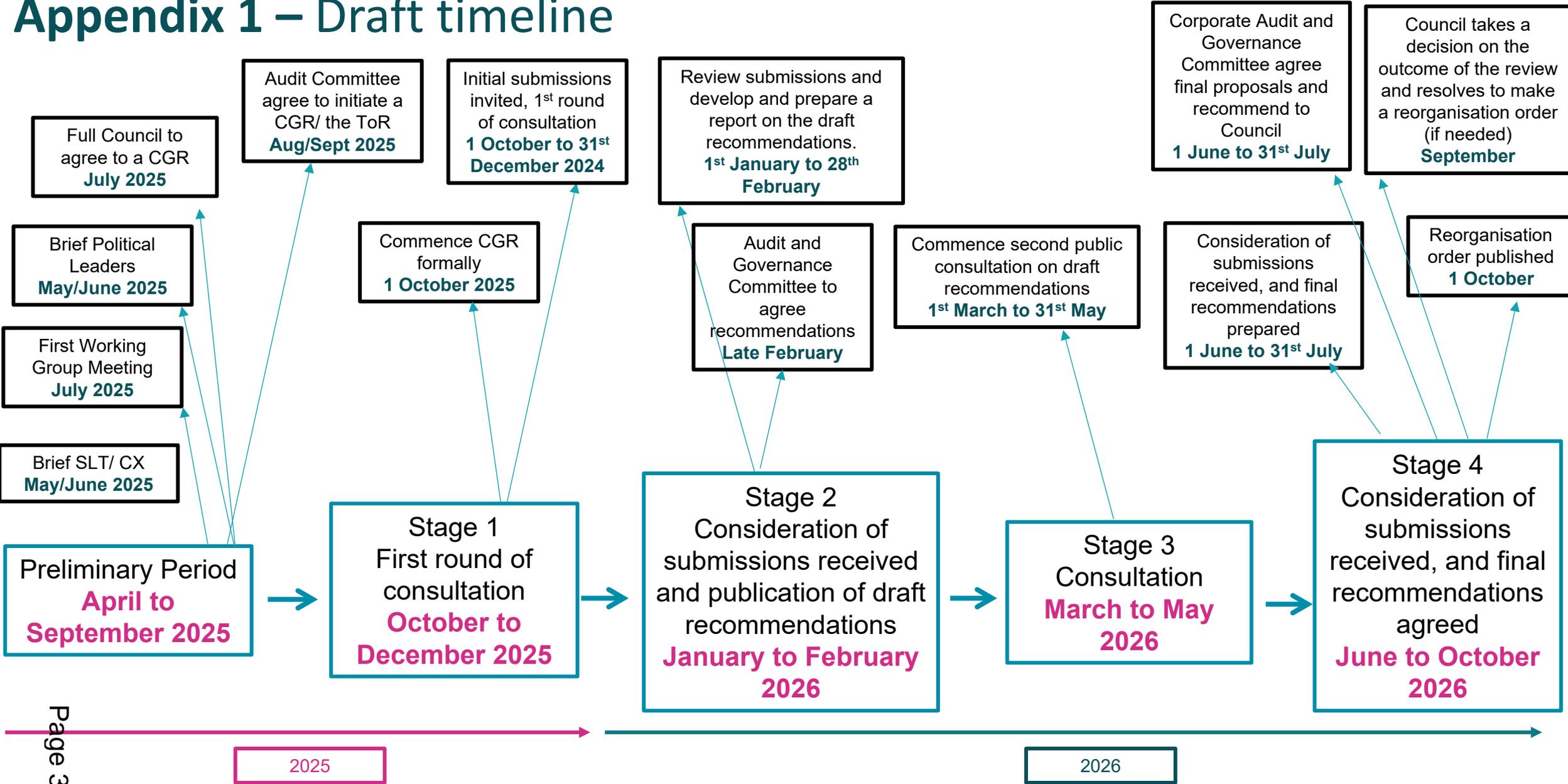
Local Government Boundary Commission for England, New electoral arrangements for Kirklees Council, December 2024
[kirklees_full_report.pdf](#)

- 10. Appendices**
Appendix 1 – DRAFT Timeline

- 11. Service Director responsible**
Samantha Lawton, Service Director Legal & Commissioning

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Appendix 1 – Draft timeline



2025

2026

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REPORT TITLE: Corporate Governance and Audit Committee Annual Report

Meeting:	Corporate Governance and Audit Committee
Date:	1st August 2025
Cabinet Member (if applicable)	Cllr Nosheen Dad
Key Decision Eligible for Call In	N/A
<p>Purpose of Report: This report sets out a summary of the work undertaken by the Corporate Governance and Audit Committee during 2024/25. It also provides assurance that the Committee complies with the CIPFA's Position Statement: Audit Committees in Local Authorities and Police.</p>	
<p>Recommendations:</p> <p>The Corporate Governance and Audit Committee is requested to: -</p> <ol style="list-style-type: none"> 1) Note the assurances set out in this report that the Committee complies with CIPFA's Position Statement: Audit Committees in Local Authorities and Police; and 2) Approve the draft Annual Report at Appendix A to this report for onward submission to Council. <p>Reasons for Recommendations</p> <p>In accordance with best practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA), this report demonstrates how the Committee has discharged its responsibility.</p>	
<p>Resource Implications:</p> <p>There are no resource implications.</p>	
Date signed off by <u>Strategic Director</u> & name	Rachel Spencer-Henshall 7th July 2025
Is it also signed off by the Service Director for Finance?	N/A
Is it also signed off by the Service Director for Legal Governance and Commissioning?	Samantha Lawton 7th July 2025

Electoral wards affected: Not Applicable

Ward councillors consulted: Not Applicable

Public or private: Public

Has GDPR been considered? There are no GDPR implications

1. Executive Summary

This report sets out the draft annual report of the Corporate Governance and Audit Committee for the 2024/25 municipal year

2. Information required to take a decision

The report demonstrates how the Committee supports the Council's governance and audit arrangements, and in doing so supports the Council to deliver the vision and priorities set out in the Council Plan.

3. Implications for the Council

3.1 Council Plan

Strong, effective corporate governance and audit assurance underpins the work of the Council in delivering all of its priorities outlined in the Council Plan.

3.2 Financial Implications

Not applicable.

3.3 Legal Implications

Not applicable.

3.4 Other (eg Risk, Integrated Impact Assessment or Human Resources)

Not applicable.

4. Consultation

Not applicable.

5. Engagement

Not applicable.

6. Options

Not applicable.

6.1 Options considered

Not applicable.

6.2 Reasons for recommended option

Not applicable.

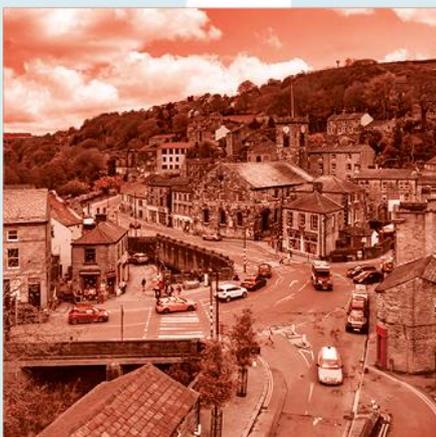
7. Next steps and timelines

Subject to approval by the Corporate Governance and Audit Committee, the Annual Report will be considered at Council.

- 8. Contact officer**
Nicola Sylvester, Principal Governance and Democratic Engagement Officer. 01484
221000
- 9. Background Papers and History of Decisions**
None
- 10. Appendices**
Appendix A Corporate Governance and Audit Committee Activity – 2024-25
Appendix B Committee Self Evaluation 2024-25
- 11. Service Director responsible**
Samantha Lawton – Service Director – Legal Governance and Commissioning.

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Corporate Governance & Audit Committee



Annual Report of the Corporate Governance and Audit Committee 2024/25

Foreword by Councillor John Taylor – Chair

I am delighted to introduce the annual report of Corporate Governance and Audit Committee, summarising the contribution we have made during the 2024/25 Municipal Year to achieve good governance and internal control within the Council.

This report seeks to chart our progress in providing that degree of independence, challenge and questioning across a wide range of control and corporate governance matters, and I thank all Members for the contributions they have made.

We have:

- Overseen the production of the Annual Governance Statement for 2023/24.
- Approved the Council's accounts for 2023/24.
- Overseen the work of Internal Audit, established a risk-based audit plan, and reviewed the quarterly and annual report from the Council's Internal Audit team.
- Reviewed the Constitution, Financial and Contract Procedure Rules.
- Ensured that assurance reports have been reviewed in detail on the key aspects of the Council's internal control arrangements, including:
 - Risk Management
 - Business Continuity
 - Financial Management (including arrangements for Treasury management)
 - Customer Access and Complaints Handling
 - Information Governance
 - Health and Safety Arrangements
- Provided robust challenge to our arrangements and monitoring for areas in need of improvement.

The Committee is supported by a number of Officers who attend regularly and bring with them their expertise in relation to governance, internal audit and finance. Without the support of Officers, the Audit Committee would not be as highly effective as it is. Therefore, I would like to thank everyone who took the time to contribute to our extensive work programme.

In addition to the work undertaken through our formal meeting cycle, I have been pleased, as the Committee's Chair, to engage in:

- The Yorkshire and Humberside Audit Chairs forum.
- The recruitment of two non-voting co-opted independent members for the Committee.

1. INTRODUCTION

Governance in, and of the public sector, continues to be high profile with the Chartered Institute of Public Finance and Accountancy (CIPFA) supporting good practice in local government. The Local Government Association also produces substantial useful material on how a successful Local Authority should be governed. Being well managed and well governed are important attributes in helping to improve performance and reducing the risk of failing to achieve our objectives, as well as providing a good service to our community.

This Annual Report to Council captures the importance Kirklees Council places on the authority's governance arrangements, and demonstrates:

- How the Corporate Governance and Audit Committee has fulfilled its Terms of Reference.
- The extent to which arrangements comply with national guidance relating to Audit Committees.

The benefits to the Council of operating an effective Audit Committee are:

- Maintaining public confidence in the objectivity and fairness of financial and other reporting.
- Reinforcing the importance and independence of internal and external audit and any other similar review process; for example, reviewing and approving the Annual Statement of Accounts, the Annual Governance Statement, Quarterly Reports from Internal Audit and the Annual Report from the Head of Audit.
- Providing focus on financial reporting both during the year and at year end, leading to increased confidence in the objectivity and fairness of the financial reporting process, including specific reviews on behalf of the Council of specialist accounting policy and practice, such as Treasury Management.
- Enabling the co-ordination of sources of assurance and, in doing so, making management more accountable.
- Providing additional assurance through a process of independent and objective review.
- Raising awareness within the Council of the need for governance, internal control, and the implementation of audit recommendations.
- Monitoring of related areas such as the Council's approach to threats from fraud, bribery, and corruption.
- Contributing to strengthen risk management, internal control, and governance arrangements.
- Providing assurance on existing cyber controls and processes in line with UK Government Standards.

This report provides additional assurance and links to the Annual Governance Statement, which is approved by the Committee.

2. COMMITTEE INFORMATION

Audit Committee Membership

Seven elected Members and one independent Member served on the Committee in 2024/25:

- Councillor John Taylor (Chair)
- Councillor James Homewood
- Councillor Kath Pinnock
- Councillor Angela Sewell
- Councillor Caroline Holt
- Councillor Imran Safdar
- Councillor Jane Rylah

- Chris Jones (Independent Person)

Most committee meetings throughout the 2024/25 municipal year took place with six elected Members and one Independent Member due to a vacancy.

Substitutes can attend and contribute to meetings and training.

The Chair of the Standards Committee, The Chair of Overview and Management Committee and the Cabinet Member with responsibility for Corporate Governance (Ex-Officio's) were invited to attend and contribute to all meetings and training. The Committee would welcome and encourage their attendance at all meetings scheduled in the 2025/26 municipal year, as the Committee feels that their attendance and input greatly benefits debates and decision making.

Training

The Committee continues to undertake relevant training, and have so far this year received training in relation to:

- Treasury Management, provided by Arlingclose (independent treasury advisers)
- Governance, provided by the Service Director for Legal, Governance and Commissioning
- External Audit, provided by Grant Thornton
- Audit Committee updates for 2025, provided by Grant Thornton.

3. COMMITTEE BUSINESS

The Committee met on eight occasions during the year with meeting dates structured around the regular receipt of Annual Assurance reports, External and Internal Audit reporting cycles, and the statutory requirements in relation to the production of the Accounts and Annual Governance Statement. The Committee adds value through its questioning and challenge, whilst receiving additional information as requested at meetings. Meetings are open to the public, so they can witness in person, or via webcast, the challenge the Committee brings.

The frequency of meetings ensures the Committee can fulfil its responsibilities in an efficient and effective way and has been benchmarked against the CIPFA recommended practice and arrangements in other Local Authorities.

A list of the reports considered by the Corporate Governance and Audit Committee can be found in **Appendix A**.

The main outcomes of the Committees work in relation to its core functions are summarised below:

Accounts & Treasury Management

Council has delegated to the Committee authority to approve the Statement of Accounts, including whether appropriate accounting policies have been followed and whether there are any concerns arising from the financial statements or from the audit.

The Committee also considers matters relating to Treasury Management prior to recommending these to Council, who then formally determine the Treasury Management Policy.

The Committee has:

Account Authorisation

Received and considered the Council's Final Accounts 2023/2024, which incorporated the Annual Governance Statement. There is delegated authority for the Chair of the Corporate Governance and Audit Committee and the Service Director for Finance to sign the final accounts once the external auditor had issued the audit opinion. A success was noted in concluding the 2023/24 accounts and the Value for Money work in January 2025.

Treasury Management

- Received the Annual report on Treasury Management 2023/24, incorporating Treasury Management activities for the previous financial year, which reviewed borrowing and investment performance.
- Received the mid-year report on Treasury Management 2024/25, which provided assurance that the Council's treasury management function was being managed prudently and pro-actively and complied fully with the principles in the Treasury Management Code and the Council's approved Treasury Management Strategy.
- Received the Treasury Management Strategy and Investment Strategy 2025/26, which provided information on:
 - (i) the outlook for interest rates and credit risk, and a recommended investment strategy
 - (ii) the current and estimated future levels of Council borrowing (internal and external) and a recommended borrowing strategy
 - (iii) methodologies adopted for providing for the repayment of debt and a recommended policy for calculating minimum revenue provision
 - (iv) other treasury management matters including the policy on the use of financial derivatives, prudential indicators, the use of consultants and the policy on charging interest to the housing revenue account
 - (v) a recommended annual investment strategy (Non-Treasury Investment) for the Council in 2025/26. Concerns were raised regarding the Minimum Revenue Provision Policy calculation and the financial implication.

- Received an explanatory note on Minimum Revenue Provision advising that where the Council funds Capital expenditure with debt, it must put aside resources to pay that debt in later years. The amount charged to the revenue budget for the repayment of debt was known as the Minimum Revenue Provision.

Other Financial Management

- Considered the Annual report on bad debt write-offs which detailed the debts written off in the financial year 2023-24. It was noted that the debt process had been challenging with staff shortages due to unexpected absences and difficulties recruiting. The Committee requested further information be provided in future reports regarding the outstanding debts at the end of the year along with the age profile.

External Audit

Grant Thornton were Kirklees Councils external auditors who were appointed by Public Sector Audit Appointments Ltd (PSAA) (a subsidiary of the Local Government Association) who manage the appointment of external auditors for the vast majority of English Local Authorities.

The Committee played a significant role in overseeing the Council's relationship with its appointed external auditors, Grant Thornton, and took an active role in reviewing the external audit plan and updates, alongside the findings of the value for money review.

The Committee has:

- Received the External Auditors Recommendation Report which advised on progress against the recommendation made by the External Auditors, Grant Thornton, following their work in 2021/22 and 2022/23. It was noted that many recommendations had made progress with some completed. The Committee felt they needed to be assured that the process was working, and requested further details on how the process was working in practice for items one, two and three in the report around savings.
- Received the External Audit Findings Report 2023/24. Grant Thornton's work was complete. It was noted that the Auditors had not identified any adjustments impacting on the Council's usable reserves. Misstatements and audit adjustments were presented in the report.
- Received the Auditors Annual Report 2023/24. The report set out a summary of the work of the Auditor's with specific regard to financial sustainability, governance and improving economy, efficiency, and effectiveness of the Council. The value for money commentary on arrangements, reported that a significant weakness had been identified in the 2022-23 report in financial sustainability, and although the council had taken action, in the auditor's view, the weakness still remained.
- Assurances were sought from the External Auditors in relation to how confident they felt that the Council were on track with addressing the significant financial challenges due to the continuing overspend in all areas.

- Received the Audit Progress Report and Sector Update. Grant Thornton advised that the audit cycle for 2024/25 was underway with good dialogue taking place with Finance Officers. A draft Audit Plan was to be submitted to the first meeting of the 2025/26 municipal year.
- Received a report on Informing the Audit Risk Assessment for Kirklees Council, which asked Council Officers to complete a schedule of questions from Grant Thornton. The Committee suggested that future reports included planning in the 'Fraud and Corruption' section as a high-risk post, along with adding comments around Senior Officers in the 'Related party's section'.

Internal Control

The Council has delegated to the Committee authority to approve the Annual Governance Statement. The Committee works closely with the internal audit functions, both overseeing the independence and effectiveness of the service, and receiving assurance to the adequacy and effectiveness for the Council's internal control environment.

The Committee has:

- Noted and received the draft and completed Annual Governance Statement 2023/24, prior to it being signed off by the Chief Executive and Leader of the Council, which concluded that overall, the governance arrangements remained fit for purpose. The statement highlighted a number of 'significant governance issues', and the actions and controls the Council were taking to address these were contained within a recommended action plan. Discussions took place around the governance of the Council regarding the number of Portfolio Holders at that time, in particular the Portfolio Holder post for Finance being vacant, along with the control environment of the Council not being as robust as in previous years due to the recruitment of Senior Management.
- Noted information relating to the internal audit work which took place in Quarter 1 to 3 of 2024/25, which included the number of audits completed and the assurance relating to these audits. The Committee discussed topics such as district heating and culture across the council in response to the financial challenges that the Council faced and maximising income, along with seeking further assurances from Officers on Housing Tenancy Allocations.
- The Committee received the Internal Audit Plan for Quarter's 3 and 4 of 2024/25 having previously approved the Plan for Q1 and Q2. Each year it was necessary to identify how internal audit resources were to be deployed. It was considered good practice to determine an audit place for half a year, based on risk assessment. The plan proposed, reflected comments made at the meeting of the Committee in April 2024. The committee requested a private update from the IT Service providing assurance on what was being done around Cyber Security.
- Received and noted the Risk Management Annual Report 2024/25. The report explained that Service Directors and Heads of Service were responsible for assessing and monitoring risks and implementing effective and proportionate mitigations to control

identified risks, where required. The Corporate Risk Report had been reformatted, to coincide with the beginning of the 2024/25 report cycle. A new Service Risk Register template had been introduced and was in the process of being rolled out across the Council. The Committee noted that their role in relation to risk, was to consider if the system and approach towards internal control and risk was correct. It was noted that risks were considered at Cabinet and Scrutiny.

- Received and noted amendments to the Risk Management arrangements. The Risk Management Policy replaced the existing Risk Management Statement dated 2018 and detailed the principles that the Council adhered to. The Risk Management Strategy and Guidance provided additional guidance of support to individuals involved in the application of the Risk Management Policy, with the Risk Appetite Statement being a separate document under development.
- Received the Internal Audit Charter, Strategy & Plan for 2025/26. The Institute of Internal Auditors had published standards for internal audit which were adopted into the United Kingdom Public Sector Internal Audit Standards and were further interpreted by CIPFA for the use by Local Authorities. New Global Internal Audit Standards were published in April 2024. These arrangements took effect for UK public bodies from 1st April 2025. The new standards applied to governance of the internal audit function, to the Audit Committee specifically, and the internal audit's relationship with management of the Organisation. Concerns were raised from the Committee around planning and resourcing in the Internal Audit team, specifically around recruitment of roles.
- The Committee acknowledged that there had been no Regulation of Investigatory Powers Act activity during the period of 2023/24.

Corporate & Other Organisational Assurance

The Committee plays a significant role in reviewing assurance reporting from other areas of the Council.

The Committee has:

- Received the Emergency Planning and Business Continuity Annual Report which provided a snapshot of the work of the Emergency Planning Team and gave assurance to the Committee that the Council was compliant with the core duties in the Civil Contingencies Act. The Committee discussed the proportionate approach to the risks and threats faced by the Council, as well as areas of weakness within Emergency Planning. During discussion of this item, it was noted that there was a dynamic risk assessment process in place that monitored national best practice and made changes through dynamic risk assessments in preparation for the unknown, along with a positive outcome for educational visits undertaken by the team.
- Received a report providing an update on the Information Governance service and offer, which outlined key events and activities across the year. Members acknowledged the increased number of Freedom of Information requests and felt this was due to decision making information not being readily available.

- Received the Annual Corporate Health and Safety Report 2023/24 which provided an overview of the review and performance monitoring activity of the Council's Health and Safety Risk Management System and Policies undertaken by the Corporate Safety Team over the past 12 months. The purpose of the report was to ensure that the organisation had clearly set out its commitments to manage health and safety matters. The Committee discussed concerns relating to the risk matrix for Homes and Neighbourhoods being red. It was noted that work was being carried out with the service to improve health and safety performance, but it did not mean that health and safety for employees or residents was poor.
- Considered the interim and annual reports on Corporate Customer Standards 2023/24, which provided examples of complaints. Discussions took place regarding the Local Government Ombudsman's proposed new complaints code that was expected to be introduced in April 2026. Members suggested that a pyramid of first level complaints be provided at service level, along with the recording of percentages of those complaints that had transpired into second or third level complaints. Members also felt that a Committee of the Council should have oversight of all complaints and procedures.

The Committee plays a significant role in overseeing the work of those areas of the council designed to ensure strong corporate governance.

The Committee has:

- Considered a report to seek approval from Council to appoint a second independent member of the Corporate Governance and Audit Committee along with the term of engagement. A second independent member would bring greater resilience to the arrangements and enable the committee to benefit from a wider skill and experience base. The Committee agreed that both the second independent member and the current member should be appointed on a four-year basis, with the business sector/non-governmental organisations to be engaged with in recruitment.
- Received the Councillor and Officer Protocol following a project to look at the Protocol which involved both Members and Officers. It was noted that the wording of Councillors being friends or a relation to Officers was to be updated.
- Received reports which set out a provisional and final schedule of Council meeting dates for the 2025/26 municipal year. The provisional report highlighted that there were no planned Council meetings between February 2025 and July 2025 apart from the meetings to solely consider the Budget and Annual Council. Two further reports were considered, one to add a Council meeting date for April 2025 and a revised schedule, which saw the budget meeting reverted to February and an ordinary Council meeting to be held in March 26, in advance of the pre-election period.
- Received an update on representation on Outside Bodies. The Service Director, Legal, Governance and Commissioning has delegated authority in consultation with Group Business Managers to receive and process nominations to the Outside Bodies. Changes to the Council's Outside Body representation had occurred and had been incorporated into the Council's database of Outside Body representation.
- Received an updated report of Corporate Code of Governance which provided clarification around how Kirklees measured its performance and demonstrated

compliance in line with the code. The Committee suggested that the Corporate Code of Governance be included in Councillors induction.

- Received proposed amendments to Contract Procedure Rules advising that the proposed changes were due to new procurement legislation which would be effective from 24 February 2025 and would address some inconsistencies in terminology and definitions. The Committee requested an example of a life cycle and process of a contract.
- Received proposed amendments to Financial Procedure Rules advising that the proposed changes related to titles and definitions. The Committee fed back to Officers that ward Councillors were not always consulted on Cabinet decisions and project changes as they should be.
- Received proposed amendments to the Council's Constitution which proposed changes in relation to different parts of the Constitution. A constitution working group had been set up to review the Constitution and proposed amendments which included Officers and Members. The Committee commented and made recommendations to updates relating to attendance of the West Yorkshire Mayor at Council, the wording of motions, gifts to Officers, answers to questions at meetings of Council and the Corporate Governance and Audit Terms of Reference.
- Received the Proposal for the Review of Procurement Practices in accordance with the Council Motion resolved on 13th November 2024, which requested a review of procurement practices where the motion requested that the Council ensured that goods and consumables sourced from companies directly or indirectly involved in the Gaza conflict were not used. Confirmation was sought that procurement practice referred to Israeli companies in occupied Palestinian territories.
- Considered exempt information from the Emergency Duty Services (Adults) Follow Up, which provided an update on the recommendations made by internal audit at their meeting on the 10th May 2024, where the Committee were not content with the progress made in relation to one area of operation.
- Received a report on District Heating. At its meeting on 26th July 24, the Committee considered the first Quarterly report of Internal Audit 2024/25 and decided that they were not content with the matters identified within the audit report that related to District Heating. The Committee requested that management from the service attended a future meeting to discuss progress. The 2024/25 Audit followed a previous Internal Audit Review of District Heating Schemes which were undertaken in October 2019 and highlighted significant weaknesses. During discussion, the Committee raised concerns around residents underpaying for energy which had resulted in the Housing Revenue Account supporting the failure to recover sufficient income. The Committee subsequently received an update on District Heating which reflected the findings of the internal audit in June 2024. An internal project group had been formed to create an action plan to address each area of concern and maintain oversight at a senior level. The Committee requested further information on pricing structures, the legal position of the Housing Revenue Account, full details of actions against each area identified in the internal audit, and an update on arrangements for the management of the operational and financial aspects of the District Heating.

- Received a report on Housing Tenancy Allocation Audit which noted four areas of Limited Assurance opinion. The Committee noted that several of these areas would be addressed when the new computer system 'CX' was implemented which was planned for Autumn 2025. The Committee was invited to view the new CX system when implemented. The Committee also requested a follow up report on the improvements made due to the Audit.
- Received a report on Cyber Security assurance, which provided information about the Council's existing cyber controls and processes in line with UK Government Standards. The Committee requested a second report which addressed practical information to be considered at an informal meeting

Matters identified during consideration of items at the meetings were:

- Follow up and receive additional information on the Emergency Duty Services (Adults)
- Follow up and receive additional information on District Heating
- Follow up and receive additional information on how the process was working in practice for items 1, 2 & 3 in the External Auditors Recommendations Report
- Follow up and receive additional information on Cyber Security
- Follow up and receive additional information on Housing Tennant Allocation
- Lead Members to be asked to consider a meeting of Council between February and July 2025.
- Services that had not implemented audit recommendations be invited to Committee meetings to provide updates.

Knowledge and Skills Framework

Members bring with them a range of knowledge and skills from their working life and elected representative roles which supports the work of the Committee. The Committee's skills and knowledge was further complemented by the non-voting co-opted independent member, who was able to bring professional knowledge, skills, and experience to assist the Committee with its work in seeking assurance and actions from management.

As in previous years, the Head of Accountancy provided training to the Committee in preparation for their examination of the Accounts, and further training is provided to Members as necessary.

CIPFA's Position Statement

CIPFA expects all local government bodies to make their best efforts to adopt the principles in their position statement, aiming for effective Audit Committee arrangements to meet their statutory responsibilities for governance and internal control arrangements, as well as financial management, financial reporting and internal audit.

In ensuring all principles were adopted, the Committee carried out a self-evaluation which assessed how closely the Committee met the position statement expectations which is good practice. This can be found at Appendix B.

Looking Forward

I am pleased to Chair the Committee for the second year running.

The Committee will continue to receive regular reports and provide a high level of robust challenge to the corporate governance and audit practice and procedures across the authority. We will ensure that the Council's arrangements are up to date and fit for purpose, communicated, embedded and routinely complied with.

Reflecting on our performance we will seek to be more involved in the setting of the agenda and continue to delve more deeply into areas of concern. With the support of members including our independent members, the committee will ensure we challenge where needed and add value to the work undertaken by Officers and our internal and external auditors strengthening our governance and ensuring issues identified are addressed promptly.

Councillor John Taylor

CORPORATE GOVERNANCE AND AUDIT COMMITTEE ACTIVITY – 2024-25

APPENDIX A

Reports		June 24	July 24	Sep 24	Dec 24
Annual Report on Treasury Management 2023/24					
Corporate Customer Standards Interim Report 2023/24					
Draft Annual Governance Statement 2023/24					
Second Independent Member of the Committee					
Corporate Emergency Planning and Business Continuity Annual Report					
External Auditors Recommendations					
Quarterly report of Internal Audit Q1 – June 2024					
Annual Report of Corporate Governance and Audit Committee					
Emergency Duty Services (Adults) Follow up					
Annual Corporate Health and Safety Report 2023/24					
Information Governance Annual Report 2023/24					
Report of the Members Allowances Independent Review Panel					
Internal Audit Plan for 2024/25 (Quarters 3 & 4)					
District Heating – Request for Officer attendance					
Notice of appointment of 2 nd Independent Person					
Annual report on Bad Debt Write Offs 2023/24					
Half yearly monitoring report on Treasury Management					
Quarterly Report of Internal Audit Q2 2024/25 (July 2024 to September 2024)					

CORPORATE GOVERNANCE AND AUDIT COMMITTEE ACTIVITY – 2024-25

APPENDIX A

Reports	Jan 25	Feb 25	March 25	Apr 25	
Report of the Members Allowances Independent Panel					
Annual Governance Statement 2023/24					
Treasury Management Strategy and Investment Strategy 2025/26					
Dates of Council Meetings 2025/26					
Approval of Council's Final Accounts for 2023/24					
Audit Finding Report 2023/24					
Auditor's Annual Report 2023/24					
Corporate Customer Standards Annual Report 2023/24					
Date of Council Meetings – Proposal for Additional Council Meeting					
Risk Management Annual Report 2024/25					
Update to Corporate Governance					
Update on Representations on Outside Bodies					
Cyber Security Assurance					
Internal Audit Quarterly Report 3 (Oct 2024 to Dec 2024)					
District Heating Update					
Proposed Revisions to Finance Procedure Rules					
Proposed Revisions to Contract Procedure Rules					
Constitution Updates					
Councillor and Officer Protocol Update					
Proposal for the Review of Procurement Practices in accordance with the Council Motion resolved on 13 November 2024					
Council Meetings – 2025/26 Municipal Year					
Housing Tenancy Allocation Audit					
Informing the Audit Risk Assessment for Kirklees Council					
Minimum Revenue Provision Explanatory Note					
Audit Progress and Sector Update					
Internal Audit Charter, Strategy & Plan for 2025/6					

Appendix B

CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022

How do your arrangements meet the statement?

Topic & Question	YES/NO	Comments
Independent & Effective Model		
Is the committee		
Directly accountable to the authority's governing body?	Yes	The Committee submits an annual report to Council where there is an opportunity for Members to ask the Chair questions.
Independent of both the executive and the scrutiny functions?	Yes	
Does the committee		
Have rights of access /constructive engagement with other committees/functions, for example scrutiny and service committees, corporate risk management boards and other strategic groups?	Yes	Ex-Officio's are invited and encouraged to attend meetings which the Committee finds beneficial. To help with regular attendance, Ex-Officio's are to be provided with the Committees work programme and dates of reports to be considered in their area at the beginning of the municipal year.
Have rights to request reports and seek assurances from relevant officers?	Yes	
An appropriate size to operate as a cadre of experienced, trained committee members. (Large committees should be avoided).?	Yes	The size of the Committee is in line with recommendations from CIPFA, as well as recommendations from reports submitted to the Annual Meeting of Council. There was a vacancy on the Committee throughout the year.
Include co-opted independent member (s) (CIPFA recommends that each authority audit committee should include at least two co-opted independent members to provide appropriate technical expertise).	Yes	There is currently one Co-opted Independent Member. A recruitment process is underway to appoint two independent members.

Core functions		
Maintenance of governance, risk and control arrangements		
Does the committee		
Support a comprehensive understanding of governance across the organisation and among all those charged with governance?	Yes	The Committee reviews governance matters as requested by Council, and as identified by the external and internal auditors. Training is offered to Members of the Committee on Governance. The Committee would like further training to be provided in the new municipal year.
Consider the effectiveness of the authority's risk management arrangements, understand the risk profile of the organisation and seek assurances that active arrangements are in place?	Yes	The Committee will continue to follow the process of selecting services to provide assurances to the Committee.
Does the committee monitor the effectiveness of the arrangements for		
internal control,	Yes	The Committee had raised concerns regarding resourcing in internal control.
financial management	Yes	The Committee requested a report on financial culture across the organisation to be assured on financial management. Internal Audit include in their plans a review of budgetary management.
ensuring value for money	Yes	The committee would like to see a reflection in the Internal Audit report on value for money.
standards and ethics	Yes	
risks of fraud and corruption	Yes	
Financial and governance reporting		
Does the Audit Committee;		
Ensure the authority's accounting supports the maintenance of effective arrangements for financial reporting?	Yes	The Committee requested a report on financial culture across the organisation to be assured on financial management. Internal Audit include in their plans a review of budgetary management.
Review the statutory statements of account and any reports that accompany them.	Yes	
Does the Audit Committee ensure the authority's accountability statements, including the annual governance statement		
Properly reflect the risk environment, and any actions required to improve it?	Yes	

Demonstrate how governance supports the achievement of the authority's objectives?	Yes	
Establishing appropriate and effective arrangements for audit and assurance		
Does the committee		
Consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities.	Partial	The committee would like more oversight of the operations on WYCA and other similar bodies.
In relation to the authority's internal audit functions:		
Oversee its independence, objectivity, performance and conformance to professional standards	Yes	
Support effective arrangements for internal audit	Yes	
Promote the effective use of internal audit within the assurance framework	Yes	
Consider the opinion, reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by external audit.	Yes	The Committee is improving at monitoring management actions by requesting service attendance at meetings.
Contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.	Yes	
Support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.	Yes	
Audit committee membership		
Is high calibre, and aptitude considered alongside relevant knowledge, skills and experience		
When selecting elected representatives to be on the committee?	Unknown	The Committee does have long standing members.
When co-opting independent members?	Yes	
Does the appointment of co-opted independent members on the committee consider the overall knowledge and expertise of the existing members?	Yes	
Are members of the audit committee		

Adequately trained to fulfil their role?	No	Further training will be provided to Members of the Committee in various areas in the new municipal year. The Committee would like training to be more engaging.
Objective, have an inquiring and independent approach?	Yes	
Sufficiently knowledgeable?	Yes	The level of knowledge and experience varies across the Committee.
Knowledgeable of good governance principles that can help achieve the organisation's objectives?	Yes	Independent Members can help
Willing to operate in an apolitical manner?	Yes	
Unbiased – treating auditors, the executive and management fairly?	Yes	
Willing and able to challenge the executive and senior managers when required?	Yes	
Interest in the work of the committee?	Yes	
Is the Audit Committee Chair		
Strong, independently minded	Yes	
Able to promote apolitical open discussion	Yes	
Skilled at managing meetings to cover all business	Yes	
Able to encourage a candid approach from all participants	Yes	
Able to maintain the focus of the committee on matters of greatest priority	Yes	
Engagement, Outputs & Impact		
Does the Audit Committee		
Meet regularly, at least four times a year?	Yes	
Have a clear policy on those items to be considered in private and those to be considered in public?	Yes	
Able to meet privately and separately with the external auditor and with the head of internal audit	Yes	
Have, as regular attendees, the chief finance officer, the chief executive, the head of internal audit and the appointed external auditor? other attendees may include the (monitoring officer and the head of resources)	Yes	
Have the right to call on any other officers or agencies of the authority as required?	Yes	

For transparency, report regularly on its work to those charged with governance?	Yes	The Committee submits an Annual Report to Council
Does the Committee report annually on		
Effectively engage with the leadership team and those charged with governance?	Yes	
Its performance?	Yes	
Its impact?	Yes	
Any Identified areas for improvement?	Yes	The Committee does this through the Annual Report. An action tracker has been developed and implemented to follow up outstanding actions identified at Committee meetings.
Compliance with the CIPFA position statement, and discharged its responsibilities?	Yes	
Issue its report to the public?	Yes	
Are the statutory officers able to access the committee members, or the chair, as required?	Yes	

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Agenda Item 12

Corporate Governance and Audit Committee – Outline Agenda Plan – 2025/26

MEETING DATE	ITEMS FOR CONSIDERATION
20 June 2025	<ol style="list-style-type: none"> 1. Treasury Outturn Report (Reference to Council) 2. Annual Governance Statement (draft) 3. 2024-25 Audit Plan 4. QR4 of Internal Audit 5. Annual Report of Internal Audit 6. District Heating Update 7. Culture of Financial Challenges and Maximising income 8. Procurement Motion
1 August 2025	<ol style="list-style-type: none"> 1. Annual Corporate Emergency Planning & Business Continuity 2. External Audit Verbal Progress update 3. Annual report of the Committee (Reference to Council) 4. IT supporting mandatory training 5. Community Governance Review
26 September 2025	<ol style="list-style-type: none"> 1. Annual Report on bad debt write offs 2024/25 2. External Auditors progress report 3. Outside Bodies Nominations 4. Polling district and places review 5. Information Governance Annual Report 6. Q1 of Internal Audit - April – June 2025 7. Update on progress against External Auditors recommendations 8. Community Governance Review Terms of Reference
28 November 2025	<ol style="list-style-type: none"> 1. Treasury 6-month Outturn Report 2. Q2 of IA -July – September 2025 3. External Audit Progress Report 4. Risk Management Update 5. Corporate Customer Standards Annual Report 2024/25 6. Risk assurance process on selected services
30 January 2026	<ol style="list-style-type: none"> 1. Dates of Council Meetings (Reference to Council) 2. Customer Complaints Interim Report 3. Annual Governance Statement 4. Final Accounts 5. Treasury Strategy Report 6. 2024-25 Auditors Annual Report (Value for Money) 7. External Review of Internal Audit – Progress Report

20 February 2026	<ol style="list-style-type: none"> 1. External Audit Verbal Progress Report 2. Q3 of IA – October – December 2025 3. Amendment to Financial Procedure Rules (Reference to Council) 4. Amendments to Contract Procedure Rules (Reference to Council) 5. Changes to Constitution (Reference to Council)
24 April 2026	<ol style="list-style-type: none"> 1. Annual Report of Internal Audit 2024/25 2. Q4 of IA – January – March 2026) 3. Internal Audit Plan 2026/7 4. 2025-26 Audit Plan 5. Informing the Audit Risk Assessment 6. District Heating Update