

Contact Officer: Nicola Sylvester

KIRKLEES COUNCIL

CORPORATE GOVERNANCE AND AUDIT COMMITTEE

Friday 26th September 2025

Present: Councillor John Taylor (Chair)
Councillor James Homewood
Councillor Caroline Holt
Councillor Harry McCarthy
Councillor Kath Pinnock

Co-optees Nicholas Booth
Andrew North

In attendance: Erin Wood, Information Governance Manager,
Governance and Commissioning
Martin Dearnley, Head of Risk and Internal Audit
Rachel Spener-Henshall, Deputy Chief Executive and
Executive Director for Public Health and Corporate
Resources
Samanth Lawton, Service Director, Legal, Governance
and Commissioning
Kevin Mulvaney, Service Director, Finance
Sarah Brown, Head of Welfare and Exchequer, Financial,
Transactional Services
Laura Burrell, Electoral Services Manager, Governance
and Commissioning
Nick Howe, Policy and Partnership Manager, Strategy,
Innovation and Planning
Gareth Mills, Grant Thornton
Councillor Nosheen Dad (Ex-Officio)
Councillor Graham Turner (Ex-Officio)

Apologies: Councillor Angela Sewell
Councillor Bill Armer (ex-Officio)

30 Membership of the Committee

Apologies were received from Councillor Angela Sewell.

31 Minutes of Previous Meeting

RESOLVED- That the minutes of the meeting held on 1st August 2025 be approved as a correct record.

32 Declaration of Interests

No interests were declared.

Corporate Governance and Audit Committee - 26 September 2025

33 Admission of the Public

All items were considered in public session.

34 Deputations/Petitions

No deputations or petitions were received.

35 Public Question Time

No public questions were asked.

36 Representation on Outside Bodies 2025/26

The Committee received the Representation on Outside Bodies 2025/26 report which advised that the Service Director, Legal, Governance & Commissioning (Monitoring Officer) had delegated authority, in consultation with Group Business Managers, to determine nominations to Outside Bodies.

The appointments to outside bodies were reviewed annually, immediately following Annual Council, and a report submitted to Corporate Governance and Audit Committee in September.

During discussion of the item, the Committee was advised that the variances in representation were determined by the different categories and restrictions of each Outside Body, and that any vacancies were a reflection of the relevant parties being unable to make a nomination.

RESOLVED- That the Representation on Outside Bodies 2025/26 report be noted.

37 Annual report on Bad Debt Write-Offs 2024/25

The Committee received the Council's Annual Report on Bad Debt Write-Off 2024/25.

Overall, write offs for 2024/25 totalled £5.22 million. The top 5 write off areas related to Business Rates and Council Tax, Adult Social Care, Housing Benefit Overpayment Recovery and Housing Revenue Account. It was noted that whilst there was a need to write off debt, it did not mean that the Council would not write debt back on the accounts if new information came to light, and that the Council would incorporate tighter processes and procedures to maximise recovery.

The Council had a good record for collecting income due, and Direct Debits had proven to be a key collection technique in collecting and preventing debit accruing. A Debt Recovery Transformation Project was being developed which would be shared with the Committee as it developed.

During consideration of this item, the Committee was advised that successful business rate appeals were treated as an adjustment to provisions, rather than true write-offs. It was noted that new Government guidance stipulated that business rate evaluations took place every three years to reduce the significant backdating of appeals.

Corporate Governance and Audit Committee - 26 September 2025

The Committee acknowledged the challenges with development-related write-offs, particularly tracking occupancy triggers and missed collections due to developer insolvency or lack of notification.

RESOLVED- That the Annual report on Bad Debt Write-Offs 2024/25 be noted.

38 Information Governance Annual Report 2024/25

The Committee received the Information Governance Annual Report 2024-2025 which outlined the Council's performance in relation to Freedom of Information (FOI), Environmental Information Regulations (EIR), Subject Access Requests (SARs), Data Subject Rights Requests (DSRs) and Security Incidents. The report focused on compliance, the continued growth of FOI/EIR's and SAR's year on year, the challenges faced, successes, including improved processes and next steps.

It was noted that the SAR backlog continued to be overseen by the Information Commissioner's Office (ICO) and showed signs of improvement due to a shift in processing strategy. The Committee also noted that the Data Protection Impact Assessment (DPIA) enabled timely and proportionate risk assessments to be carried out.

During discussion of this item, The Committee acknowledged the need for greater public access to information to help reduce the number of FOI requests but noted the technical and resource constraints. The Committee suggested that a further update on FOI trends and service responsiveness would be useful.

RESOLVED- That the Information Governance Annual Report 2024/25 be noted.

39 Interim Polling District and Places Review 2025

The Committee received the Interim Polling District and Places Review 2025 report which outlined the Local Government Boundary Commission for England changes, that had affected 15 district ward boundaries within Kirklees. A review of the polling districts was carried out to address anomalies and align new ward boundary arrangements ready for the May 2026 elections. The review was conducted in line with statutory guidance and included the Electoral Commission guidance on polling station capacity (2,250 in-person voters) to achieve an equitable balance in the number of polling districts across the wards.

During consideration of the item, the Committee noted that the revised scheme reduced the reliance on the use of school buildings from 23 to 10, with only three schools opting to close. The Committee raised concerns around accessibility and was advised that that all polling stations were disability compliant, and that residents affected by the changes would be notified in writing prior to the election and encouraged to consider a postal vote where appropriate.

It was noted that the recommendation to relabel polling districts codes had been actioned, and that following agreement of the Committee, the electoral register would be updated in Autumn 2025, and a revised electoral register published on the 1st December 2025.

Corporate Governance and Audit Committee - 26 September 2025

The Committee expressed their appreciation for the work undertaken and noted that polling station arrangements would remain under review.

RESOLVED-

- 1) That the Polling district boundaries as detailed in Appendix 1 of the report be agreed.
- 2) That the Polling scheme as detailed in Appendix 2 of the report be noted.
- 3) That the Polling districts as detailed in Appendix 3 of the report be noted.

40 Community Governance Review Terms of Reference and Timeline

The Committee received a report which detailed the Community Governance Review, Terms of Reference and Timeline.

The Community Governance Review (CGR) was a process that allowed upper-tier councils to review and make changes to the governance arrangements of parishes within their area, and to ensure they continued to reflect the identity and interests of local communities and were as effective and convenient as possible.

On the 16th July 2025, Council agreed to the undertaking of a Community Governance Review in accordance with the relevant legal framework and Government guidance, and under the delegation of the Corporate Governance and Audit Committee to agree the terms of reference and oversee the delivery, which was due to commence on the 1st October 2025.

During discussion, the Committee raised concerns regarding the potential implications of the English Devolution and Community Empowerment Bill, which was still unclear and required further guidance from Government. The Committee also raised concerns regarding the visibility of the consultation, which was noted by Officers and agreed that further efforts would be made to ensure wider community awareness.

RESOLVED- That the Terms of Reference and Timeline for the Community Governance Review as detailed in Appendix A of the report be agreed.

41 External Audit Update Report September 2025

The Committee received the External Audit Update Report from Grant Thornton which outlined the Audit progress as of September 2025 and included Audit Deliverables and Sector Updates.

It was noted that the audit was progressing well with regular on-site engagement. A technical “hot review” had also been undertaken due to the Council’s status. Key enquiries related to long-term debtors and loans to external bodies and would be included in the ISA260 Report.

During discussion of the item, the Committee was advised that the findings of the review on Value for Money (VFM) were expected to be shared and presented to the Committee in January 2026, alongside the ISA260 Report.

Corporate Governance and Audit Committee - 26 September 2025

RESOLVED- That the External Audit Update Report, September 2025 be noted.

42 External Auditors Recommendation Report

The Committee received the External Auditors Recommendation Report which advised on progress against the recommendation made by the External Auditors, Grant Thornton, in respect of the financial year 2023/24. It was noted that a number of recommendations were in progress, over half had been completed but some were difficult or impossible to fully complete.

The report also contained information from the previous year's Value for Money (VFM) report which had identified three key recommendations. It was noted that while improvements had been made in areas one and three of the report, recommendation, item two of the report remained a challenge due to national factors.

The Committee acknowledged the complexity of tracking and reporting progress against recommendations, and across different time horizons, and suggested that this be taken into consideration for future reports, with clearer commentary to be provided against each recommendation.

RESOLVED- That the External Auditors Recommendation Report be noted.

43 Internal Audit Plan for 2025/26 - Quarters 3 & 4

The Committee received the Internal Audit Plan for 2025-26, quarters 3 & 4 report which advised that the Council had an internal audit function lead by the Head of Risk and Internal Audit who reported for governance purposes to this committee. Each year it was necessary to identify how internal audit resources were to be deployed. It was considered good practice to be flexible on the contents of the audit plan but to assure the Committee about structure and focus. The audit plan was set for half a year, based on a risk assessment.

The Committee noted that Internal Audit was a statutory obligation for local authorities and existed to provide independent assurance about the business processes for the Council. Internal Audit work was designed to provide assurance through following a programme of work to give coverage across the organisation areas of risk. The report covered the following areas:

- Audit Planning for quarter 3 and 4 2024/25 (October 2025 – March 2026)
- Fraud Work

During consideration of this item, the Committee acknowledged the resource challenges and the need to defer or remove certain audits from the original schedule.

RESOLVED-

- 1) That the proposed Audit Plan for 2025/26 be agreed.
- 2) That the resourcing position be noted.

44 Internal Audit Quarterly Report 1 2025/26 - April 2025 to June 2025

The Committee received the Internal Audit Quarterly Report 1 which set out the work completed in the first quarter and progress towards the implementation of recommendations made in previous quarterly reports that should be implemented by 30th June 2025.

In the Quarterly report, there were a mix of assurance levels and a small number of fundamental recommendations. In the recommendations progress report, it was noted that two of the fundamental recommendations had been fully implemented, two partially implemented and one was no longer appropriate (Care Phones). Among the significant recommendations, 46% had been fully implemented, 36% partially implemented, with no action on the remaining 18%.

During discussion of this item, the Committee raised concerns regarding data sharing, including inadvertent sharing of data and ensuring appropriate data sharing agreements were in place. The Committee also requested clear timescales against each recommendation to show what progress has been made.

RESOLVED- That the Internal Audit Quarterly Report 1 2025/26 – April 2025 to June 2025 be noted.

45 Agenda Plan 2025/26

The Committee received the Corporate Governance and Audit Committee Agenda Plan and noted that the Risk Assurance Process would be considered at the meeting in November 2025.

The Committee also noted the meeting originally scheduled for March 2026 had been brought forward to February 2026.

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