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

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Thursday 18 September 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 26 September 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 cursive script, 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
Councillor Adam Zaman
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

D Bellamy
D Hall
M Thompson

Green

K Allison
A Cooper
S Lee-
Richards

Labour

B Addy
M Ahmed
M Crook
M Sokhal
J Rylah
S Ullah E Firth

Liberal

Democrat
PA Davies
J Lawson
D Longstaff
A Marchington
A Munro
A Pinnock
A Robinson
A Smith

Community Alliance

A Anwar
C Scott

Kirklees

**Community
Independents**
A Arshad
JD Lawson

Ex Officio Members

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

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 - 4

To approve the Minutes of the meeting of the Committee held on 1st August 2025.

3: Declaration of Interests

5 - 6

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: Representation on Outside Bodies 2025/26

7 - 18

To receive the Representation on Outside Bodies 2025/26 report.

Contact: Helen Kilroy, Assistant Democracy Officer.

8: Annual report on Bad Debt Write-Offs 2024/25

19 - 30

To receive the Annual report on Bad Debt Write-Offs 2024/25.

Contact: Sarah S Brown, Head of Welfare & Exchequer Services.

9: Information Governance Annual Report 2024/25

31 - 42

To receive the Information Governance Annual Report 2024/25.

Contact: Erin Wood, Information Governance Manager & Data Protection Officer.

- 10: Interim Polling District and Places Review 2025** 43 - 112
- To consider the Interim Polling District and Places Review 2025 report.
- Contact: Laura Burrell, Electoral Services Manager.
-
- 11: Community Governance Review Terms of Reference and Timeline** 113 - 136
- To consider the Community Governance Review Terms of Reference and Timeline report.
- Contact: Nick Howe, Policy and Partnership Manager.
-
- 12: External Audit Update Report September 2025** 137 - 160
- To receive the External Audit Update Report dated September 2025.
- Contact: Grant Thornton.
-
- 13: External Auditors Recommendation Report** 161 - 174
- To receive the External Auditors Recommendation Report.
- Contact: Martin Dearnley, Head of Audit & Risk.
-
- 14: Internal Audit Plan for 2025/26 - Quarters 3 & 4** 175 - 184
- To consider the Internal Audit Plan for 2025/26 – Quarters 3 & 4 Report.
- Contact: Martin Dearnley, Head of Audit & Risk.
-
- 15: Internal Audit Quarterly Report 1 2025/26 - April 2025 to June 2025** 185 - 208
- To receive the Internal Audit Quarterly Report 1 2025/26, April 2025 to June 2025.
- Contact: Martin Dearnley, Head of Audit & Risk.

16: Agenda Plan 2025/26

209 -
210

To review the Committees Agenda plan for 2025/26.

Contact: Nicola Sylvester, Principal Governance Officer.

Contact Officer: Nicola Sylvester

KIRKLEES COUNCIL

CORPORATE GOVERNANCE AND AUDIT COMMITTEE

Friday 1st August 2025

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

Co-optees Nicholas Booth

In attendance: Sean Westerby, Corporate Strategy and Resilience Manager
Samantha Lawton, Service Director, Legal, Governance and Commissioning
Shauna Coyle, Head of People Service
Michelle Moss, HR Manager, Workforce Strategy
Nick Howe, Policy and Partnership Manager, Policy, Partnership and Corporate Planning,
Greg Charnley, Grant Thornton
Aanchal Singla, Grant Thornton
Cllr Bill Armer (Ex-Officio)

Apologies: Councillor Imran Safdar
Andrew North (Co-Optee)
Councillor Nosheen Dad (Ex Officio)

18 Membership of the Committee

Apologies were received from Andy North (Co-optee) and Cllr Nosheen Dad (Ex-Officio).

19 Minutes of Previous Meeting

RESOLVED - That the minutes of the meeting held on 20th June 2025 be approved as a correct record.

20 Declaration of Interests

No intertest were declared.

21 Admission of the Public

All items were considered in public session.

22 Deputations/Petitions

No Deputation or Petitions were received.

23 Public Question Time

No questions were asked.

24 Emergency Planning and Business Continuity Annual Report

The Committee received the Emergency Planning and Business Continuity Annual Report which provided an overview of the Corporate Emergency Planning team's responsibilities in relation to incident response, training and exercises, hazard reporting, support for schools, particularly signing off high-risk educational off-site visits, compliance with statutory duties under the Civil Contingencies Act (2004) and core competencies relating to Emergency Preparedness, Resilience and Response under the Health and Social Care Act (2014).

Sean Westerby, Corporate Strategy and Resilience Manager emphasised the importance of multi-agency cooperation, for example the West Yorkshire Resilience Forum and the use of Resilience Direct for secure information sharing. The report also detailed the Council's priorities over the next 12 months in relation to emergency preparedness, resilience and response.

During discussion, the Committee questioned the Council's IT recovery plan, the approval of high-risk off-site educational visits and the channels of communication for sharing information. The Committee was informed that a disaster recovery plan was in place that outlined the necessary response from IT, as well as other teams within the Council. It was noted that all staff were qualified and competent to undertake the role in approving high risk educational visits and provided advice through the Evolve platform. It was also noted that systems were in place to ensure communication with communities in both emergency and non-emergency situations and work was being carried out at a local level to identify the needs of the community.

RESOLVED- That the Emergency Planning and Business Continuity Annual Report be noted.

25 Mandatory Training Review

The Committee received the Mandatory Training Review report which provided an update on the revised approach to compliance training for Kirklees Council Staff.

Shauna Coyle, Head of People Service and Michelle Moss, HR Manager, Workforce Strategy advised the Committee that the shift from 'Mandatory' training to 'Compliance' training was a requirement of the whole workforce and not job specific. Recording and reporting of training was completed on the Council's learning management system which held e-learning for current compliance training. The Committee noted that many frontline services did not complete the e-learning, instead used toolbox talks and other mechanisms. The Committee was advised that moving forward investment had been made into the learning management system to centrally record compliance training that had been completed offline and/or recorded

Corporate Governance and Audit Committee - 1 August 2025

in other systems, which was at testing stage. Once testing was completed, Homes and Neighbourhoods and Highways would pilot services before wider roll out.

The Committee acknowledged the improvement plans to centralise training data to improve reporting but raised concern over the low compliance rates and the lack of consequence to ensure completion. The Committee highlighted the need for clearer processes to ensure compliance and asked officers to return to a future meeting with improved statistics and assurance measures.

The Committee queried the training provided for volunteers supporting Council delivery and welcomed further information in relation to the processes for this.

RESOLVED - That the Mandatory Training Review including the updated approach and actions in progress to implement changes in relation to compliance training be noted.

26 **Community Governance Review Report**

The Committee received the Community Governance Review Report that had been agreed by Council to undertake a Community Governance Review and delegate to agree Terms of Reference and oversee delivery to this Committee.

Nick Howe, Policy and Partnership Manager, Policy, Partnership and Corporate Planning advised the Committee that the Community Governance Review was due to commence on the 1st of October 2025. Following agreement, Officers would commence drafting the Terms of Reference for this Committee to approve at its meeting on the 26th of September 2025. The purpose of the review was to enable upper-tier councils to review and make changes to governance arrangements for parish council within its area, to ensure they continued to reflect the identity and interests of local communities and were as effective and convenient as possible.

During discussion, the Committee queried the growing interest in creating new town and parish councils and highlighted the importance of clear scoping. The Committee were reassured that information would be captured through the first stage of consultation, draft guidance would be developed in line with the government guidance and work would be undertaken within Wards to understand the views of residents.

RESOLVED -

- 1) That the arrangements for producing the Terms of Reference for the Community Review be agreed,
- 2) That Corporate Governance and Audit Committee oversee the delivery of the Community Governance Review.

27 **Corporate Governance and Audit Committee Annual Report**

The Committee received the Corporate Governance and Audit Committee Annual report which set out a summary of the work the Committee had undertaken during 2024/25.

Corporate Governance and Audit Committee - 1 August 2025

The Chair of the Committee, Councillor John Taylor confirmed that the report highlighted the Committees work in promoting transparency and accountability in governance, provided assurance that the Committee complied with CIPFA's Position Statement: Audit Committees in Local Authorities and Police, and encouraged the wider engagement of membership in the committee.

RESOLVED - That the Corporate Governance and Audit Committee Annual Report be noted and referred to Council.

28 External Audit Verbal Progress Update

Greg Charnley, Grant Thornton External Auditors provided a verbal update to the Committee on the Value for Money work that was been undertaken, and the Financial Statement. Mr Charnley advised that the Audit was progressing well, and that there had been good engagement with Council Officers with no concerns to report to date. The Value for Money findings were expected to be presented to the Corporate Governance and Audit Committee in November 2025, subject to no major issues. A detailed progress report on the Financial Statement would be shared at this Committee meeting in September 2025. The Final Audit findings were to be completed by January 2026, ahead of the statutory sign off date 27th February 2025.

During discussion, the Committee queried the level of resource required to complete the Audit and were advised that Kirklees fell within the highest risk scoring bracket and was significantly resourced in terms of staffing and time, but had always met statutory deadlines.

RESOLVED - That the External Audit progress update be noted.

29 Agenda Plan

The Committee received the Agenda Plan for 2025/26, the Chair of the Committee, Councillor John Taylor, advised that the meeting scheduled for March 2026 had been brought forward to the 20th February 2026. This would allow for any constitutional changes to be submitted for approval at Council in March 2026.

RESOLVED - That the updated Agenda Plan be noted.

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: REPRESENTATION ON OUTSIDE BODIES 2025/26

Meeting:	Corporate Governance and Audit Committee
Date:	26th September 2025
Cabinet Member (if applicable)	Not applicable
Key Decision Eligible for Call In	No No
Purpose of Report To note the updated representation on Outside Bodies.	
Recommendations That, in order to formalise the latest changes to the Council’s Outside Body representation following the Annual Meeting in May 2025, the detail in the attached spreadsheet (Appendix 1) be noted. Reasons for Recommendations <ul style="list-style-type: none"> To formally note the latest changes to the Council’s Outside Body representation, in accordance with the Committee’s terms of reference. 	
Resource Implications: Not applicable.	
Date signed off by <u>Strategic Director</u> & name Is it also signed off by the Service Director for Finance? Is it also signed off by the Service Director for Legal, Governance and Commissioning (Monitoring Officer)?	Rachel Spencer-Henshall – 20.8.25 No financial implications – for information only Samantha Lawton – 2.9.25

Electoral wards affected: All wards affected

Ward councillors consulted: Not applicable

Public or private: Public

Has GDPR been considered? No GDPR implications

1. Executive Summary

The Service Director, Legal, Governance & Commissioning (Monitoring Officer) has delegated authority, in consultation with Group Business Managers, to determine nominations to Outside Bodies.

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

The finalised list for 2025/26 is attached (Appendix 1) for information and noting, as required by the Committee's terms of reference.

2. Information required to take a decision

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

3. Implications for the Council

Not applicable.

4. Consultation

Not applicable.

5. Engagement

Not applicable.

6. Options

Not applicable.

7. Next steps and timelines

That the Outside Body representation will continue to be monitored and any significant changes reported to Corporate Governance and Audit Committee as necessary.

8. Contact officer

Helen Kilroy/Sheila Dykes - 01484 221000

Email: helen.kilroy@kirklees.gov.uk and sheila.dykes@kirklees.gov.uk

9. Background Papers and History of Decisions

Website - [Outside Bodies Details](#)

10. Appendices

Appendix 1 – Outside body representation for 2025-26

11. Service Director responsible

Samantha Lawton, Service Director for Legal, Governance and Commissioning (Monitoring Officer).

Name of Body	Maximum Number of Reps	Member 2025/26
Joint Authorities - Prescribed		
West Yorkshire Combined Authority	1 + Substitute	Cllr Carole Pattison (Spokesperson) Cllr Moses Crook (Substitute)
WYCA Finance, Resources and Corporate Committee	1 + Substitute	Cllr Carole Pattison Cllr Moses Crook (Substitute)
WYCA Governance and Audit Committee	1 + Substitute	Cllr James Homewood Cllr Harry McCarthy (Substitute) Political balance reps Requested by WYCA TBC: 1 Con; 1 Lib Dem; 1 Green - from across WY
West Yorkshire Business Board (replaced LEP)	1 + Substitute	Cllr Carole Pattison Cllr Moses Crook (Substitute)
WYCA Transport Committee	4 + Deputy Chair if requested by CA	Cllr Moses Crook (Transport Portfolio Holder) Cllr Matthew McLoughlin (Transport Engagement Lead and Spokesperson) Cllr Andrew Pinnock (Ordinary Member) Cllr Tony McGrath (Ordinary Member) Cllr Eric Firth (Deputy Chair) - N.B. this appointment is made by WYCA
WYCA Scrutiny Committee	3 + 3 Deputies	Cllr Harry McCarthy Cllr James Homewood (Deputy) Cllr Richard Smith Cllr Mark Thompson (Deputy) Cllr John Lawson Cllr Andrew Marchington (Deputy)
WYCA Climate, Energy and Environment Committee	1 + Substitute	Cllr Tyler Hawkins Cllr Mohan Sokhal (Substitute)
WYCA Culture, Heritage and Sports Committee	1 + Substitute	Cllr Beverley Addy Cllr Carole Pattison (Substitute)

Name of Body	Maximum Number of Reps	Member 2025/26
WYCA Economy Committee	1 + Substitute	Cllr Graham Turner Cllr Moses Crook (Substitute)
WYCA Place, Regeneration and Housing Committee	1 + Substitute	Cllr Moses Crook Cllr Graham Turner (Substitute)
West Yorkshire Fire and Rescue Authority	4	Cllr Darren O'Donovan (Spokesperson) Cllr David Hall Cllr Cahal Burke Cllr Ammar Anwar
West Yorkshire Police and Crime Panel	2 (Unless additional requested by P&CP)	Councillor Gwen Lowe (Spokesperson) Councillor Anthony Smith
Vision Zero Board	1	Cllr Amanda Pinnock
Leader Nominations		
Migration Yorkshire Board	1	Cllr Amanda Pinnock
Parking and Traffic Regulations Outside London Adjudication Joint Committee (PATROL)	1 + Substitute	Cllr Tyler Hawkins (Portfolio Holder) Cllr Moses Crook (Substitute)
West Yorkshire Adoption Joint Committee ('WYAJC') ONE ADOPTION	1 + Substitute	Cllr Angela Sewell (Spokesperson) Cllr Jane Rylah (Substitute)
West Yorkshire Joint Services Committee	2 + 2 Substitutes	Cllr Munir Ahmed (Spokesperson) Cllr Mohan Sokhal (Substitute) Cllr Tim Bamford Cllr Martyn Bolt (Substitute)
Yorkshire and Humber (Local Government) Employers Association	1	Cllr Carole Pattison
Yorkshire and Humber Strategic Migration Group	1	Cllr Amanda Pinnock
Yorkshire Purchasing Organisation (YPO) Management Committee	1 + Substitute	Cllr Graham Turner Cllr Tyler Hawkins (Substitute)

Name of Body	Maximum Number of Reps	Member 2025/26
Yorkshire Purchasing Organisation (YPO) Procurement Holdings Limited Company Board	1	Cllr Graham Turner (Director)
Specific Membership Rules		
Adult Learning Advisory Board	1	Cllr Jane Rylah
Armed Forces Covenant Board	1 + Portfolio Holder	Cllr Masood Ahmed (AF Champion) Cllr Beverley Addy (Portfolio Holder)
Community Learning Trust	1	Cllr Jane Rylah
Kirklees Active Leisure	2	Cllr Mohan Sokhal (Spokesperson) has vote at member meetings Cllr Mark Thompson
Kirklees Communities Partnership Board	4+ PCP members	Cllr Amanda Pinnock Cllr Mohan Sokhal Cllr Mark Thompson Cllr Jo Lawson WYPCP reps: Councillor Gwen Lowe Councillor Anthony Smith
Kirklees Schools Services Ltd	1+1 Alternative Director	Cllr Jane Rylah (Director) Cllr Carole Pattison (Alternate Director)
Local Government Association - General Assembly	4 + Substitues	Cllr Carole Pattison (4 votes) Cllr Moses Crook (Substitute) Cllr Cathy Scott (1 vote) Cllr Habiban Zaman (Substitute) Cllr John Lawson (2 votes) Cllr Paola Davies (Substitute) Cllr David Hall (2 votes) Cllr John Taylor (Substitute)
School Organisation Advisory Group	6	Cllr Jane Rylah (Portfolio Holder) Cllr Viv Kendrick Cllr Jo Lawson

Name of Body	Maximum Number of Reps	Member 2025/26
		Cllr Elizabeth Smaje Cllr Masood Ahmed Cllr Alison Munro
Veterans Advisory & Pensions Committee, Yorkshire and the Humber	1 + SD	Cllr Masood Ahmed
West Yorkshire and Harrogate Health and Care Partnership	2	Cllr Beverley Addy (Chair of Health and Wellbeing Board) Cllr Carole Pattison
West Yorkshire Joint Services - Appointment and Appeals Panel	0	
West Yorkshire Joint Services - Joint Consultative Committee	0	
Kirklees Parenting Board	6 + Substitutes	Cllr Viv Kendrick (Chair & relevant Cabinet Member) Cllr Jane Rylah Cllr Angela Sewell (Substitute) Cllr Richard Smith Cllr Caroline Holt (Substitute) Cllr John Lawson Cllr Alison Munro (Substitute) Cllr Alex Vickers Cllr Karen Allison (Substitute) Cllr Jo Lawson Cllr Ali Arshad (Substitute) Cllr Tanisha Bramwell (Gifted from Community Alliance) Cllr Habiban Zaman (Substitute) Chair of Childrens Scrutiny (Ex-officio) Leader of Council (Ex-officio)

Name of Body	Maximum Number of Reps	Member 2025/26
Other Bodies		
Calderdale and Kirklees Careers Limited	3	Cllr Angela Sewell Cllr Jane Rylah Cllr Zarina Amin
C&K Careers Limited Holding Company	3	Cllr Angela Sewell Cllr Jane Rylah Cllr Zarina Amin
Calderdale and Huddersfield NHS Foundation Trust - Council of Governors (formerly known as Membership Council)	1	Vacancy
Creative Media Centres Limited	1	Cllr Susan Lee-Richards
Dewsbury Endowed Schools Foundation Trust Advisory Working Party	8	Cllr Eric Firth Paul Ellis Jackie Ramsay Cllr Nosheen Dad (Gifted from Conservatives) Cllr Tanisha Bramwell (Gifted from Green Party) Cllr Paul Moore (Gifted from Conservatives) Cllr Masood Ahmed Bernard Disken
Environment Agency - Yorkshire Regional Flood and Coastal Committee	1+ Deputy	Cllr Martyn Bolt Cllr Tyler Hawkins (Deputy)
Fostering Panel	2	Cllr Angela Sewell Cllr Donna Bellamy
Huddersfield Industrial Advisory Panel	1*	Cllr Tyler Hawkins (Green Party Place)
Kirklees Community Association	6	Cllr Munir Ahmed Cllr Tyler Hawkins Peter McBride

Name of Body	Maximum Number of Reps	Member 2025/26
		Phillip Lucitt Donald Firth Robert Iredale
Kirklees Community Fund Grants Panel	2	Cllr Mohan Sokhal Cllr Bill Armer
Kirklees Henry Boot Partnership	1 + Alternative Director	Cllr Mohan Sokhal (Director) Vacant (Alternate Director)
Kirklees Historic Buildings Trust Ltd	6	Cllr Beverley Addy Cllr Moses Crook Cllr Gwen Lowe Cllr Cathy Scott Cllr David Hall Cllr Andrew Pinnock
Kirklees Stadium Development Ltd	2 Directors + 1 Alternative Directors	Cllr Graham Turner (Director) Ken Sims (Director) Cllr Tony McGrath (Alternate Director)
Kirklees Theatre Trust (Lawrence Batley Theatre)	3	Cllr Beverley Addy Cllr Alison Munro Cllr Karen Allison (Conservative place)
Locala Community Partnership Members' Council	1	Cllr Nosheen Dad
Musica Kirklees (formerly Kirklees Music School)	2	Cllr Beverley Addy Cllr Andrew Pinnock
National Association of British Market Authorities	3	Cllr Eric Firth Cllr Yusra Hussain (Labour place) Cllr John Taylor
National Coal Mining Museum for England Trust Ltd - Liaison Committee	2	Cllr Tyler Hawkins Cllr Bill Armer
Peak District National Park Authority	1	Cllr Charles Greaves (Labour Place)
QED (KMC) Limited (Special Schools)	1	Cllr Jane Rylah (Director)

Name of Body	Maximum Number of Reps	Member 2025/26
Reserve Forces and Cadets Association for Yorkshire and the Humber	1	Cllr Martyn Bolt
South West Yorkshire Partnership NHS Foundation Trust - Members' Council	1	Cllr Adam Zaman
Special Interest Group of Metropolitan Authorities (SIGOMA)	1	Cllr Graham Turner
Standing Advisory Council for Religious Education	4	Cllr Hannah McKerchar Cllr Darren O'Donovan Cllr Joshua Sheard Cllr Andrew Marchington
SUEZ (Kirklees) Limited	1 + Alternative Director	Cllr Tyler Hawkins (Director) Cllr John Taylor (Alternate Director)
Trans Pennine Trail Members' Steering Group	2	Cllr Eric Firth Cllr Martyn Bolt
West Yorkshire One Adoption - Adoption Panels	2	Cllr Darren O'Donovan Cllr Caroline Holt
Charities and Trusts		
West Yorkshire Pension Fund - Joint Advisory Group	3 (Will be 2 for 25/26)	Cllr Harry McCarthy Cllr Eric Firth
Batley Cricket, Athletic and Football Club (formerly Batley Bulldogs)	3 + The Mayor	Cllr Elizabeth Smaje (Kirklees Mayor) Cllr Yusra Hussain Cllr Habiban Zaman Cllr Gwen Lowe
Batley Girls (Rae, Taylor, Hirst and Talbot) Leaving Scholarship Fund	1	Cllr Gwen Lowe
Batley Grammar School Trustees	1	Paul Young
Charles Brook Convalescent Fund	1	Paul White (Liberal Democrats place)
Dewsbury Guild of Help / Whittuck Charity	2	Cllr Darren O'Donovan Iris Bettney
Fletcher Charity	6	Cllr Darren O'Donovan Iris Bettney

Name of Body	Maximum Number of Reps	Member 2025/26
		Terry Goodall Trevor Senior Cllr Paul Moore Cllr Masood Ahmed
George Beaumont Foundation	1	Cllr Ammar Anwar (Labour place)
Golcar Township Lands Charity	2	Robert Iredale Cllr Andrew Marchington
Holly Bank Trust	1	Helen Mackey-Bowen
Huddersfield Education Trust	2	Cllr Carole Pattison Cllr Jane Rylah
King James School Foundation	1	Cllr Paola Davies
Laneside Landfill Community Trust	1	Cllr Tyler Hawkins
Longwood Grammar School Foundation	1	Susan Starr
Mirfield Educational Charity	3	Chris Oldfield Cllr Martyn Bolt Cllr Vivien Lees-Hamilton
Mitcheson Bequest	2	Steve Hall Cllr Viv Kendrick
R J Whitehead Almshouses	1	Cllr Bill Armer (Labour place)
Roebuck Memorial Homes and Gardens	2	Manisha Kaushik Cllr Tyler Hawkins
The Thurstonland School with Ludlum and Horsfall Foundation	1	Cllr Richard Smith
Thornhill Poors Estate Charity	4	Cllr Nosheen Dad Mr B Pearson Cllr Masood Ahmed Cllr Hanifa Darwan
Walker and Greenwood Educational Charity	6	Cllr Masood Ahmed Cllr Hanifa Darwan Jackie Ramsay Cllr Nosheen Dad

Name of Body	Maximum Number of Reps	Member 2025/26
		Iris Bettney Marjorie Wheelhouse
Wheelwright Old Boys War Memorial Fund	1	Cllr Masood Ahmed
Whitcliffe Mount School Scholarship Trust	1	Josie Pugsley
William Greenwood Homes	2	Cllr Eric Firth Cllr Cathy Scott
Officer Places		
Dewsbury Learning Trust	1	Nina Barnes
Globe Innovation Centre Ltd (previously Globe Environmental Business Centre Ltd)	1	Chris Duffill
North Huddersfield Trust	1	Vacancy
Spensorough Co-operative Trust	1	Martin Wilby

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Annual report on bad debt write-offs, 2024-25

Meeting	Corporate Governance and Audit Committee
Date	26 th September 2025
Cabinet Member (if applicable)	Cllr Graham Turner
Key Decision Eligible for Call In	No No – Information only
Purpose of Report Financial Procedure Rules require the Service Director Finance, to prepare an annual consolidated report on all debts written off annually, for consideration by the Corporate Governance and Audit Committee. This report details the debts written off in the financial year 2024-25.	
Recommendations Corporate Governance and Audit Committee are recommended to note the information in the Appendices on bad debt write offs for 2024-25	
Resource Implication: Writing off debt is normal practice and will be funded by the provision set aside each year for that purpose	
Date signed off by <u>Executive Director</u> & name	Rachel Spencer-Henshaw 2/09/25
Is it also signed off by the Service Director for Finance?	Kevin Mulvaney 10/09/25
Is it also signed off by the Service Director for Legal and Commissioning (Monitoring Officer)?	Samantha Lawton 8/09/25

Electoral wards affected: None

Ward councillors consulted: None

Public or private: Public

Has GDPR been considered? Yes, no personal data included

1. Executive Summary

- 1.1 The Chief Financial Officer has, in accordance with Financial Procedure Rule 11.16, to prepare an annual consolidated report of all debts written off for consideration by the Corporate Governance and Audit Committee. This report includes summary detail on the Council's approach to debt recovery in **Appendix A** and a summary schedule of debts written-off over the past 12 months, in **Appendix B**.
- 1.2 The Council has a good record of collecting income due, including a range of supportive measures to help bill payers who may be struggling to pay their bills, as part of a broader suite of income collection and recovery measures to ensure that everyone who should pay, does. With the current cost of living crisis being faced by many households the Council is committed to supporting vulnerable households as part of the ongoing recovery action, including referring customers onto its local welfare provision team for support, alongside a range of ongoing significant national government support measures for households (ie Housing Support Fund (HSF) and other support for our businesses. We also offer additional local support via the Benefits team and through the Council Tax Reduction Scheme or offering discretionary support with accrued debts. Wherever possible payment by direct debit is encouraged and promoted. The write off figures within this report underline how important it is for everyone to pay their share of the charges to help fund essential Council services.

Last year was once again another challenging year financially due to the continued impact of the country's financial situation and subsequently the overall impact this continues to have economically through the local economy. This resulted in an increased number of customers having difficulties paying their bills. It is anticipated this will continue as the cost-of-living plays out over the coming month/years. This will likely mean that suppressed bad debt will increase, this will be debt that due to current circumstances will be harder to collect and will therefore take longer to recover moving forward. There will also be an element of this debt that will become irrecoverable in the future due to increased debts customers will face in the future.

- 1.3 Overall, debts written-off in 2024-25 totalled £5.22m; as a percentage of debt raised in the year, this is 0.87%. The previous year 2023-24 £5.363m was written off; equivalent to 0.92% of debt raised. The overall percentage written off in 2024-25 is slightly lower in % terms than 2023-24.

From an accounting perspective, the Council makes a regular assessment of the level of bad debt provision that is required in each service area and at the year provides an appropriate sum by charging that amount to the relevant service revenue account to ensure that the Council is reflecting the risk of uncollectable debt and that it is not exposed to significant write off pressure in any one year.

2. Information required to take a decision

- 2.1 Financial Procedure Rules authorise Directors to write off all individual bad debts subject to the approval of the Chief Financial Officer. A report on the details of all debts written off under delegated authority must be prepared and formally noted by the Director in consultation with the Cabinet Member. The Service Director - Finance must prepare an annual consolidated report of all debts written off for consideration by the Corporate Governance and Audit Committee.
- 2.2 Appendix A contains details of debts written off in 2024-25. The first table compares amounts written off in 2024-25 to those written off in 2023-24. The second table in

Appendix B shows a detailed analysis of the reasons for write off in 2024-25. In both tables, the amount of debt raised in the financial year is shown as a guide - the amount written off in the year is not directly related to this as it is likely to include ongoing debts outstanding from previous years.

- 2.3 The figures for write offs of Adult Social Care debt, Housing Benefit Overpayments recovery (Finance), Housing Revenue Account (HRA), Business Rates and Council Tax make up the top 5 areas for write offs (in order of value of write off) and demonstrate how important it is for everyone to pay their share of the local taxation and charges to help fund essential Council services.

Directorate	Debit for Year April 24-March 25	Write offs April 24-March 25	%
Adults Social Care (Client Financial Affairs)	71,779,327	150,339	0.21%
Housing Benefit Overpayment (Finance)	4,846,155	238,316	4.92%
HRA	97,786,459	393,768	0.4%
Council Tax	285,343,905	2,372, 408	0.83%
NNDR	103,532,416	1,122,039	1.08%

- 2.4 The write-offs for Client Financial Affairs (CFA) relate to the collection and recovery of Adult Social Care charges, which includes charges for long term and short-term care, home care services and Deferred Payment Agreements, amongst others. A key aim of the Adult Social Care Charging Policy is to ensure that where an adult is charged for care and support (including contributing to a personal budget following a financial assessment), that they are not charged more than they can reasonably afford to pay. CFA use a financial assessment form to assess contributions.

If a service user is assessed to pay a contribution towards their care costs but does not pay, the CFA, debt recovery team will review the case and chase collection of the charges. This is carried out using appropriate collection and recovery action as per the debt recovery policy and is always taken using the legal powers available; however, due to the characteristics of the client group not all charges are recoverable, and the debt recovery team are limited in their powers of collection dependant on the customers circumstances.

The debt recovery process has been challenging this year, due to unexpected absence and difficulties recruiting, the cost-of-living pressures and a rise in the number of customers accessing adult social care services. However, there is a dedicated team who continue to work on improvements in debt collection whilst ensuring they are sympathetic to the needs of our service users. The team work closely with adult social care, customers and advice partners, both internally and externally, to ensure all the relevant help and advice is available to help customers who are struggling financially. The team have continued to review each service user's arrears on a case-by-case basis and have used their knowledge and skills to ensure the best outcome is reached for all involved.

Whilst the team will try everything in their powers and in accordance with the Council's debt recovery policy to collect the outstanding arrears, there is still a need to

write off debts that may be uncollectable for several reasons including where the client has deceased without an estate, on compassionate grounds due to financial abuse and if the debt is no longer viable to pursue. The write off figures have decreased slightly compared to 2023-24, this is due to resource issues and will likely be countered by higher write off figures in 2025-26. It will always be necessary to write off unrecoverable debts to ensure that the debt recovery team is concentrating on the cases which are collectable.

- 2.5 The write offs for Finance relate mainly to Housing Benefit Overpayment recovery. The write off percentage figure is relatively high because the households concerned are the least able to pay and have potentially impacted the most through the increased cost of living. Housing Benefit Overpayments are fully funded by the Department for Work and Pensions meaning that the cost of the original payment does not fall on the authority, this has the effect that the authority keeps 100% of any monies recovered, writing off these debts is a last resort.

Aged non collectable debts are targeted for write off and a high proportion of these are deemed not viable to pursue. Recovery action is always pursued using all the recovery powers available for example deductions from ongoing benefit entitlement or direct attachments on welfare benefits; however, ability to pay in the current climate is also a consideration. These debts will also become more difficult to collect in the future as Housing Benefit administration is transferred to the Department of Works and Pensions (DWP) as the housing credit element of Universal Credit.

- 2.6 Kirklees Council's, Homes & Neighbourhoods service (H&N), manages the Council's social housing stock, and is responsible for the day-to-day management of 20,084 tenanted properties. In accordance with the council's Tenancy Agreements, any rent the tenant is liable for is managed and recovered by H&N's, Income Management Team. There are currently 8,424 tenancies that pay rent and/or arrears by Direct Debit, this is equivalent to 41.94% of all tenanted properties.

A tenant is in breach of a Tenancy Agreement if they fail to pay rent and charges due on a property. If rent arrears continue to escalate an application to seek possession of the property can be made in the County Court, and this may result in the tenant being evicted from the property.

In 2023-24 there were 31 evictions, and in 2024-25 there were 27 evictions for non-payment of rent/charges.

On average, evictions affect a small proportion of tenanted properties each year. Income and expenditure relating to the provision of landlord services is ring-fenced through the Council's Housing Revenue Account (HRA) and therefore any write offs do not affect the Council's General Fund. The HRA write-off figure includes former tenant arrears costs, for which there is an existing HRA bad debt provision set aside to account for unrecoverable debt. In 2024-25 debts totalling £431,149 were written off compared to £700,456 in 2023-24.

- 2.7 The Council aims to maximise its collection and recovery of all Council Tax and Business Rates debts. The recovery process ensures that all accounts in arrears are chased through issuing reminders, summonses, obtaining liability orders through the Magistrates Court, if needed, which allow the Council to recover debts through using the Enforcement Agents (bailiffs), attachments to earnings or benefits, instigating

insolvency proceedings, putting charging orders on the properties, or issuing committal to prison proceedings.

- 2.8 In 2024-25 the teams still had higher workloads due to the change to the Council Tax Reduction Scheme and also with customers facing financial difficulties due to ongoing cost of living pressures. With outstanding caseloads, as there has been a backlog of non-payers to pursue through the courts and take necessary recovery action against. Officers have continued to undertake exercises to review previous years' debts outstanding for both Council Tax and Business Rates and be realistic on what is collectable and what debts are not. Where accounts have been identified, with previous recovery action (some over several years) and no further action is viable or cost effective, the debts have been written off as unable to collect in line with the Council's bad debt provisions set aside for uncollectable debts.
- 2.9 The recovery action highlighted above will ensure that all collectable debts outstanding will be pursued through appropriate recovery action and support for the customer. Tighter processes and procedures continue to be put in place to maximise recovery of collectable debts earlier in the process. Also, more emphasis has been placed on supporting vulnerable customers who have or are now struggling financially through ensuring all the appropriate support is in place to support and advise customers better, earlier in the recovery process. The current collection levels which the service expects to eventually recover over the fullness of time, rather than in year, for Council Tax are 98.5%, and 97.5% Business Rates.

Council Tax – Fullness of time target 98.5%								
	2024	2023	2022	2021	2020	2019	2018	All years
Collection at 31 st March 2025	94.10%	96.81%	97.93%	98.22%	98.43%	98.34%	98.29%	98.33%
Collection at 31 st March 2024	n.a	96.41%	97.6%	97.98%	98.39%	98:24%	98.15%	98.33%

Business rates – Fullness of time target 97.5%								
	2024	2023	2022	2021	2020	2018	2018	All years 1993 to date
Collection at 31 st March 2025	96.17%	97.34%	97.74%	97.52%	97.30%	98.19%	98.59%	98.47%
Collection at 31 st March 2024	n.a	96.73%	97.52%	97.39%	97.09%	98.15%	98.59%	98.45%

2.10 Payment by direct debit is encouraged and is the Council's preferred method of payment. The Council currently has 135,156 charge payers paying by direct debit on Council Tax, we average around 70% of paying charge-payers making payment in this way. The more direct debit payers the Council has, the better the recovery rate, allowing staff to concentrate on more difficult recovery cases outstanding.

2.11 Kirklees is the sixth largest Metropolitan Council in the country in relation to the net debit raised for Council Tax, so for the Yorkshire and Humber Area we will always be towards the top of any monetary list. The Council currently has 193,532 properties liable for Council Tax (£305.916m net debit in 2025-26) and 16,513 properties for Business Rates (£112.59m net debit in 2025-2026) of which only 6772 or 41% are subject to a charge.

The Council Tax arrears increased in 2024-25 at £36.65m compared to £29.73m in 2023/24. Given the increase in net debit of £25m, a change to the Council Tax Reduction Scheme, a single person discount review at the end of the financial year and the overall fullness of time collection figure of 95.10% (not including write offs) recovery was robust. Collection is the fullness of time also continues to be strong Appendix B reflects that the majority of write offs are created in Council tax where debt is no longer viable to pursue, following attention to all possible recovery routes.

The table below shows other LA's Council Tax write offs to compare with Kirklees for 2024-25

Council Tax write offs 2024-25 for all years					
LA	Net debit 24-25	Collection 24/25	Collection %	All years write offs	% to net
Stockport	£232.7m	£226.7m	97.46%	£1.420m	0.6
Rotherham*	£164.6m	£159.6m	96.98%	£0.686m	0.4
Barnsley*	£147.7m	£142.4m	96.47%	£2.060m	1.2
Calderdale	£142.2m	£136.2m	95.77%	£0.806m	0.6
Wakefield*	£220.9m	£209.9m	95.03%	£2.572	1.2
Doncaster*	£177.9m	£167m	94.12%	£1.051	0.6
Kirklees*	£285.3m	£268.5m	94.10%	£2372408	0.8
Leeds	£501.9m	£472.1m	94.06%	£6.507	1.3
Bradford*	£307.9m	£289.6m	94.04%	£4.703	1.5
Leicester	£185.4m	£173.1m	93.37%	£3.273	1.8
Middlesbrough*	£88.5m	£82.3m	93.03%	£0.035	0.04
Sunderland	£151.2m	£140.5m	92.95%	£0.395	0.3
Sheffield	£348.1m	£333.8m	92.76%	£1,515	0.4
Wolverhampton	£156.6m	£145m	92.56%	£2.804	1.8
Hull*	£140.7m	£129.9m	92.36%	£1.337	1
Birmingham	£576.6m	£524.7m	91%	£2.202	0.4
Blackpool*	£93.2m	£82.68m	89.71%	£4.639	5
Manchester	£287.8m	£254.39m	88.38%	£0.636	0.2

- Statistically similar in terms of deprivation

2.12 Whilst all of the debts highlighted in the report have been formally written off in the accounts for 2024-25, this does not mean that the Council will not write the debts

back on the accounts and then pursue this debt if new information comes to light and the prospect for recovering outstanding debts changes in the future. At the end the financial year the value of the bad debt provision remaining for each area was as follows:

Directorate	Value of provision at 1 st April 2024	Value remaining at 31 st March 2025	Increase of provision in year	Write off amount	% total provision used
Adults Social Care (Client Financial Affairs)	2,714,381	3,553,915	994,136	154,602	4.16%
Housing Benefit Overpayment (Finance)					
HRA	3,225,135	3,351,229	443,320	317,226	8.65%
Council Tax	20,211,141	24,857,821	7019087	2,372,408	7.44%
NNDR	7,083,080	6,791,266	830224	1,122,039	14.18%

3. Implications for the Council

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

3.1 Council Plan

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

The Council is working closely with voluntary and community groups (ie foodbanks), and contracted partners ie CAB, Money Advice etc or through the Local Welfare Provision Team (LWP) to both work towards prevention of debt and also provide immediate support for vulnerable households with income management, debt advice helping households pay their bills and prioritise debts to ensure customers can maintain a healthy living environment for themselves and their families.

3.2 Financial Implications

Write off's of debt can have an impact upon the Council's budget. However, it remains good practice for services to continually review their debt and regularly write off bad/uncollectable debt.

Each year , with support from Finance, an assessment is made on the level of bad debt provision that is needed is needed in the accounts. The movement in that provision will be either be a credit or debit to the revenue account depending if an increase / decrease is required to the provision.

As referenced above, there has been an increase / reduction * in the level of bad debt

provision required in the areas covered in this report and these were all reflected in the outturn position for 24/25.

4. Consultation

n.a

5. Engagement

n.a

6. Options

Corporate Governance and Audit Committee are recommended to note the information in the Appendices on bad debt write offs for 2024-25.

7. Contact officer

Sarah S Brown, Head of Welfare & Exchequer Services 01484 221000
Rebecca Reid/Bernadette Thorp, Senior Manager, Welfare & Exchequer Services

8. Next steps

Corporate Governance and Audit Committee are asked to note the summarised information set out in this report which is for information only

9. Background Papers and History of Decisions

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

10. Appendices

Appendix A – Write off summary comparison 23-24 to 24-25
Appendix B – Write off summary 24-25

11. Service Director responsible

Kevin Mulvaney. Service Director - Finance

Write Off Summary Comparison 23-24 to 24-25

*Debit For Year Apr 23 - Mar 24	Write Offs Apr 23 - Mar 24		Directorate	*Debit For Year Apr 24 - Mar 25	Write Offs Apr 24 - Mar 25	
£	£	%		£	£	%
<u>Children & Families</u>						
13,383,536	7,896	0.06%	Learning & Early Support	13,513,670	3,555	0.03%
224,337	0	0.00%	Child Protection & Family Support	339,966	3,111	0.92%
<u>Adults & Health</u>						
68,570,941	257,508	0.38%	Adults Social Care	71,779,327	150,339	0.21%
1,519,668	-322	-0.02%	Communities & Access Services	1,567,933	8,796	0.56%
4,400,949	1,374	0.03%	Culture & Visitor Economy	4,630,301	20,070	0.43%
<u>Place</u>						
17,570,408	55,838	0.32%	Skills & Regeneration	19,485,947	13,329	0.07%
3,406,987	65,059	1.91%	Development	5,757,752	168,089	2.92%
13,092,105	70,281	0.54%	Highways & Streetscene	10,865,647	89,967	0.83%
<u>Public Health & Corporate Resources</u>						
1,843,193	0	0.00%	Strategy & Innovation	1,713,664	0	0.00%
4,175,153	8,712	0.21%	Public Health & People	779,613	15,851	2.03%
185,245	0	0.00%	Governance & Commissioning	588,020	0	0.00%
3,413,920	125,540	3.68%	Finance	4,846,155	238,316	4.92%
743,018	29,860	4.02%	Environmental Strategy & Climate Change	901,104	6,630	0.74%
<u>Housing Revenue Account</u>						
931,262	71	0.01%	HRA	923,051	1,331	0.14%
133,460,721	621,816	0.47%	General Fund Services	137,692,150	719,384	0.52%
89,967,474	627,449	0.70%	HRA (excl those on benefits)	97,786,459	393,768	0.40%

260,813,827	2,945,886	1.13%	Council Tax	285,343,905	2,372,408	0.91%
95,368,184	1,164,717	1.22%	NDR (Business Rates)	103,532,417	1,122,039	1.08%
579,610,206	5,359,867	0.92%	Grand Total	599,824,852	4,607,598	0.77%

Appendix B

Write Off Summary 24-25

Directorate	*Debit For Year Apr 24 - Mar 25	Write Offs Apr 24 - Mar 25	%	Compassionate Grounds	Deceased (No Estate)	Liquidation/ Bankruptcy	Not Viable to Pursue	Unable to Trace	Statute Barred	Write Back - Credit Unclaimed	Total
<u>Children & Families</u>											
Child Protection & Family Support	339,966	3,111	0.92%	0	0	0	3,111	0	0	0	3,111
Learning & Early Support	13,513,670	3,555	0.03%	477	0	0	12,084	0	0	-9,006	3,555
<u>Adults & Health</u>											
Adults Social Care	71,779,327	150,339	0.21%	11,696	78,108	0	55,874	0	180	4,481	150,339
Communities & Access Services	1,567,933	8,796	0.56%	0	0	0	8,062	1,248	0	-515	8,796
Culture & Visitor Economy	4,630,301	20,070	0.43%	0	0	0	19,787	2,385	248	-2,350	20,070
<u>Growth & Regeneration</u>											
Skills & Regeneration	19,485,947	13,329	0.07%	0	0	0	14,340	0	0	-1,011	13,329
Development	5,757,752	168,089	2.92%	0	998	46,526	121,738	4,288	6,295	-11,756	168,089
Highways & Streetscene	10,865,647	89,967	0.83%	0	0	63,907	30,083	0	531	-4,554	89,967
<u>Corporate Strategy, Commissioning & Public Health</u>											
Strategy & Innovation	1,713,664	0	0.00%	0	0	0	0	0	0	0	0
Public Health & People	779,613	15,851	2.03%	0	0	0	12,348	0	3,503	0	15,851
Governance & Commissioning	588,020	0	0.00%	0	0	0	0	0	0	0	0
Finance	4,846,155	238,316	4.92%	21,609	103,842	5,021	47,411	48,977	12,035	-578	238,316
Environmental Strategy & Climate Change	901,104	6,630	0.74%	0	0	0	9,635	-227	0	-2,778	6,630

Housing Revenue Account											
HRA	923,051	1,331	0.14%	0	0	0	1,390	0	270	-330	1,331
General Fund Services	137,692,150	719,384	0.52%	33,782	182,948	115,453	335,864	56,670	23,062	-28,396	719,384
HRA (Excl those on benefits)	97,786,459	393,768	0.40%	5,553	133,039	26,340	229,807	-963	-9	0	393,768
Council Tax	260,813,827	2,372,408	0.91%	0	19,663	367,285	1,916,928	68,532	0	0	2,372,408
NNDR	103,532,417	1,122,039	1.08%	0	8,000	187,121	842,318	84,600	0	0	1,122,039
Grand Total	599,824,852	4,607,598	0	39,335	343,650	696,199	3,324,917	208,840	23,053	-28,396	4,607,598



Report title: Information Governance Annual Report 2024-2025

Meeting	Corporate Governance and Audit Committee
Date	26 September 2025
Cabinet Member (if applicable)	Councillor Nosheen Dad
Key Decision Eligible for Call In	No – for information
<p>Purpose of Report The report provides an update on the Information Governance service and offer to the Council, outlining key events and activities across the year. The report focuses on compliance, both statutory and best practice, as well as examining the challenges faced, our successes and next steps.</p>	
<p>Recommendations</p> <ul style="list-style-type: none"> Improved training, guidance and communications around statutory compliance areas to improve overall compliance. <p>Reasons for Recommendations</p> <ul style="list-style-type: none"> Failure to meet statutory compliance requirements could result in ICO enforcement action which could carry a financial penalty and would cause significant reputational damage. 	
<p>Resource Implication: Improving compliance will require increased resource/support within services, particularly in service areas that receive increased volumes of requests.</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 26 June 2025</p> <p>Kevin Mulvaney 26 June 2025</p> <p>Samantha Lawton 26 June 2025</p>

Electoral wards affected: All

Ward councillors consulted: None

Public or private: Public

Has GDPR been considered? Yes

1. Executive Summary

Information governance connects all the relevant standards, requirements and best practice for appropriate and legal information handling. This allows the Council to manage information in an appropriate way that balances the importance of maintaining confidentiality and privacy for individuals, whilst ensuring openness and transparency for the organisation. The Information Governance Board hold the IG Team and their practices to account, ensuring that personal data is processed to the highest standard and in line with legislation.

Information is a vital asset to Kirklees Council to ensure the successful delivery of services and the efficient management of resources. It is important to ensure that information is effectively managed, and that appropriate policies and practices are in place, ensuring that statutory obligations can be met.

Effective information governance practices allow the Council and its employees to ensure that both business and personal information is dealt with legally, securely, efficiently, and effectively to enable the delivery of services.

The Information Governance Annual Report for 2024-2025 sets out how the Council has performed in key areas; Freedom of Information (FOI) / Environmental Information Regulation (EIR), Data Subject's rights requests (including SARs) and, information security incidents

2. Information required to take a decision

This report is for information only.

3. Implications for the Council

It is important that we are evidencing the fact that, as a matter of routine, we are considering the way proposals will contribute to the Council's strategic priorities. In all reports, authors need to provide information on the anticipated impact the outcomes arising from the implementation of your report will have in the following areas:

3.1 Council Plan

This report outlines how Kirklees Council has performed in meeting statutory timescales for responding to information requests, ensuring transparency with the public.

3.2 Financial Implications

There are no financial implications resulting from this report.

3.3 Legal Implications

The Council is required by law to adhere to:

- UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018
- Freedom of Information Act 2000
- Environmental Information Regulations 1998

This report does not raise any legal implications.

3.4 Climate Change and Air Quality

There are no climate change and/or air quality implications resulting from this report.

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

There are no further implications to highlight.

4 Consultation

This report is for information only and has previously been presented at the Executive Board meeting on 8th September 2025.

5 Engagement

This report is for information only.

6 Options

6.1 Options Considered

This report is for information only.

6.2 Reasons for recommended Option

This report is for information only.

7 Next steps and timelines

It is important that the Council continues to have a strategic approach to information governance that ensures legislative compliance whilst realising the opportunities and benefits of best practice. The learning from this report has informed the priorities for the coming year and beyond.

This report outlines next steps and future plans for information governance in service and across the Council, supporting compliance and service delivery. Priorities include:

- Reducing the SARs backlog,
- Continue to examine the effective use of resources within the IG Team to improve compliance, better support services and improve efficiencies,
- Support services and Councillors to support themselves by offering further specialist training and guidance.

The IG Board received quarterly reports regarding compliance, outlining areas of success, challenge and learning to support future practices. The IG Board is aware of the outlined next steps and is supportive of the IG Team carrying out these actions to help manage, reduce, and mitigate the challenges previously faced.

8 Contact officer

Erin Wood – Information Governance Manager & Data Protection Officer

DPO@Kirklees.gov.uk

Ext. 71307

9 Background Papers and History of Decisions

Not applicable.

10 Appendices

Information Governance Annual Compliance Report 2024/25

11 Service Director responsible

Samantha Lawton – Service Director for Legal, Governance and Commissioning

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Information Governance Annual Compliance Report 2024/25

Corporate Governance and Audit Committee

26 September 2025

Statutory compliance

Freedom of Information (FOI) & Environmental Information Regulation (EIR)

- Figures represented cover FOI & EIR requests
- Requests must be responded to within 20 working days, with services required to provide a response within 15 working days
- Applicants can request a review if they are unhappy with the response, this must be completed within 20 working days

Requests	2024/25	Reviews	2024/25
Requests	1631	Requests	48
Compliance	72%	Compliance	73%
No. requests on previous year	-50 -3%	No. requests on previous year	+8 +17%

Trends	
Frequent requests:	
• Potholes	• Food Hygiene reports
• Planning applications	• EHCP Plans
• Temporary accommodation	• School admissions
• Business rates	• Cleckheaton Town Hall

2024/25 saw us capture the number of questions being submitted under FOI/EIR for the first time.

Total questions asked: 7,556

Analysis

- Slight decrease in requests on last year
- Compliance rates have decreased
- Increase in requests for review

Statutory compliance

Subject Access Requests (SARs)

- This information covers SARs only, not the other rights
- Requests must be responded to within a calendar month, or 3 months for complex requests
- Backlog cases are those which are queued for responses due to capacity issues – these have exceeded the statutory timescales
- Working with the ICO since July 2022 in the management of backlog cases

SARs	2024/25
Requests	541
No. of which are complex	19
Compliance	64%
No. requests on previous year	+107 +26%

SAR Backlog 24/25	Apr	Jun	Aug	Oct	Dec	Feb
Requests on backlog	65	64	58	54	51	54
No. of which are complex	31	28	29	26	23	23
No. closed since last report	15	18	32	27	27	37

Trends

- Increased requests relating to housing disrepair claims
- Increase in requests relating to SEN
- Increase in requests from staff/former staff

Analysis

- Increases year on year
- Compliance rates have been maintained throughout 24/25
- Expect that no. of requests will continue to rise year on year
- Backlog management continues to be monitored by the ICO

Statutory compliance

Data Subject Rights & Disclosure Requests

- This information covers Data subjects' rights outside or SARs and further disclosures to the Police or solicitors for a specified purpose.
- Data subjects' rights requests should be responded to within a calendar month, or 3 months for complex requests
- Disclosure requests do not have a statutory response time however, the IG Team work to the same timescales as data subjects' rights

DSR Requests	2024/25
Requests	56
Compliance	79%
No. requests on previous year	-37 -40%

Disclosures	2024/25
Requests	466
Compliance	80%
No. requests on previous year	+30 +6%

Analysis

- DSR request numbers have returned to expected rates following a sharp increase last year
- Requests for disclosures have risen slightly

Statutory compliance

Information security incidents

- Incidents and near misses should be reported to the IG Team as soon as an individual becomes aware
- Incidents vary in severity, the most severe must be reported to the ICO within 72hrs of the Council becoming aware
- The IG team determine the severity of an incident and provide appropriate advice and guidance for managing the incident and mitigating against future instances

Incidents	2024/25
Reported total	314
Reported to ICO	6
No. requests on previous year	-8 -2%

Trends

- Most reported incidents are from information being emailed or posted to incorrect recipients
- Increase in AI related incidents

ICO reported incidents

- Supplier suffered a cyber attack, reported by Kirklees Council as the Data Controller - NFA
- Confidential documents shared with incorrect recipient – NFA
- Sensitive information posted to an incorrect address (neighbouring property) – NFA
- 2x reports of Council Tax information being made available to ex-partners of women fleeing domestic abuse – NFA
- AI Bots joining meetings without consent, issuing minutes to all attendees and requesting sign-up to access them – NFA

NFA – No further action taken by the ICO

Statutory compliance

Data Protection Impact Assessments (DPIAs)

- DPIAs must be completed for all processing activities containing personal data
- DPIA is a risk assessment for data protection and privacy
- DPIAs must be signed off by the Information Asset Owner (IAO), usually the Service Director

DPIAs	2024/25
Received	77
Open	36
Awaiting sign off	8
Signed off	29
Rejected / Discontinued	4

Analysis

- Demand for new DPIAs is consistent year on year however, all DPIAs need to be reviewed regularly (level of risk determining frequency)
- Over 1/3 of DPIAs submitted to IG and returned to service for clarification fail to come back
- New process aims to improve the process and ensure that DPIAs are signed off appropriately

Success, challenges & next steps

Successes

- Revised DPIA process
- Maintained compliance
- Data Security & Protection Toolkit submission
- Updated policies
- Development of a new mandatory training module for launch in Q1 2025/26

Challenges

- Meeting statutory timescales
- SARs backlog
- Significant increase in demand

Next steps

- Continue working through the SARs backlog
- Review processes on FOI management
- Continue to review ways of working to streamline processes
- Monitor revisions to data protection legislation and respond as required
- Develop further training modules (subject specific)
- Update resource materials for staff

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Report title: Interim Polling District and Places Review 2025

Meeting	Corporate Governance and Audit Committee
Date	Friday 26 September 2025
Cabinet Member (if applicable)	Councillor Nosheen Dad
Key Decision Eligible for Call In	No No
<p>Purpose of Report To seek approval to amend the polling district boundaries following the statutory public consultation process.</p>	
<p>Recommendations</p> <ul style="list-style-type: none"> The committee are asked to agree that the polling district boundaries are amended as proposed by the Returning Officer, as detailed at Appendix 1 to ensure that the Council has a polling scheme in place to facilitate the elections in May 2026 to the new ward boundaries as amended by the Local Government Boundary Commission for England (LGBCE). The committee are asked to note the polling scheme as detailed at Appendix 2 and the polling district boundaries detailed on the maps at Appendix 3. <p>Reasons for Recommendations</p> <ul style="list-style-type: none"> New district ward boundaries for Kirklees have been agreed by Parliament and are due to take effect at the elections in May 2026. Due to the new boundaries, some of the current polling district and polling station arrangements are no longer viable. Where polling district boundaries have been recommended for amendments, the reasons for change include, relieving pressure from polling stations that are operating above the Electoral Commissions recommended capacity (2250 voters in person), the whole or part polling district may have been moved to another ward as part of the Commissions review and to address disparities with the number of polling districts across the wards with a view to achieve a more equitable balance of polling districts where practicable. Several anomalies have been created by the LGBCE where areas have been moved between wards that are different Parliamentary Constituencies or Parish/Town Council areas. To successfully deliver the election, polling districts need to be created or amended for administrative reasons to allow polling stations to operate correctly. Where it has been possible to do so, several recommendations have been made to amend the polling district boundaries to facilitate new polling stations to avoid using schools/childcare facilities, as the use of these buildings leads to disruption or closure on polling day. 	
<p>Resource Implication: The reduction of polling districts operating with larger polling stations within the Electoral Commissions recommended limit will reduce the cost of delivering elections as fewer venues and equipment will be required.</p>	
<p>Date signed off by <u>Executive Director</u> Is it also signed off by the Service Director for Finance?</p>	<p>Rachel Spencer-Henshall – 09 September 2025 Kevin Mulvaney – 09 September 2025</p>

Is it also signed off by the Service Director for Legal Governance and Commissioning (Monitoring Officer)?

Samantha Lawton – 10 September 2025

Electoral wards affected: All

Ward councillors consulted: Yes

Public or private: Public

1. Executive Summary

- 1.1 Appendix 1 and 2 outlines recommended polling district boundary amendments following consultation with the public and elected members.
- 1.2 The Committee is asked to consider the Returning Officer's response to the representations received during the consultation and approve the recommendations for the new polling scheme as detailed at Appendix 2.
- 1.3 Corporate Governance and Audit Committee has delegated authority to approve polling district boundaries whilst the decision on the location of polling stations is determined by the Returning Officer. The report details polling station changes determined by the Returning Officer as a result of the LGBCE's review for transparency.
- 1.4 Neither the ward boundaries, nor the parliamentary constituency boundaries, can be changed as part of the council's review of polling districts and polling places, as they are the responsibility of the relevant Boundary Commission. The Parish/Town Council boundaries cannot be amended as part of this review.

2. Information required to take a decision

2.2 Background

In accordance with section 18C of the Representation of the People Act 1983, the Council has conducted a polling district and places review to address creating a suitable polling scheme to facilitate the new warding arrangements.

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

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

- The polling place must be small enough to indicate to electors in different areas of the district how they will be able to reach the polling station.

The review formally commenced on the 25 March, the initial proposals were published and residents, elected members, local groups and stakeholders were invited to comment on the initial proposals.

Following the close of the consultation period at the end of April and the publication of the representations received, the Returning Officer must then present the final proposals to the Corporate Governance and Audit Committee for approval before any changes are made to the polling district boundaries. If approved, the changes as proposed will be implemented on the publication of the full electoral register on the 1 December 2025.

2.3 Timescale

Should the proposed changes be approved by Corporate Governance and Audit Committee, the electoral register will be amended to reflect the new polling scheme, and the revised register of electors will be published on the 1 December 2025.

3. Implications for the Council

3.1 Council Plan

Having an effective polling scheme in place for new ward boundaries ensures access to elections and is a key facilitator for implementing the new warding arrangements at the next election.

Implementing the new polling scheme on the 1 December will give adequate time to inform residents of their new warding arrangements and polling station locations. This will support the principal of getting the basics right to ensure residents are directly informed ahead of the all-out district council elections in May 2026.

3.2 Financial Implications

Due to the co-location and reduction of polling stations, should the polling district boundaries be approved as recommended, the total number of venues to hire will be reduced by 16 locations and the total number of polling stations will reduce by 7. It costs approximately £1500 - £2000 to open a polling station due to staffing costs, venue hire and equipment costs being variable at the size of the station. Therefore, we are expecting to see a saving of approximately £10,500.

3.3 Legal Implications

The review has been conducted in line with section 18C of the Representation of the People Act 1983. The Kirklees (Electoral Changes) Order 2025 determines the external ward boundaries and the names of all district wards for the Borough of Kirklees.

As part of the review process, the proposals were subject to formal statutory consultation and the responses have been considered and responded to by the Returning Officer. Both members of the Council and members of the public were invited to respond to the consultation.

The new district ward boundaries have been fixed by Parliament and these cannot be changed by Kirklees Council, but it is necessary to consider polling station boundaries in light of the ward boundary changes.

3.4 Climate Change and Air Quality

No implications.

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

No implications.

4 Consultation

All elected ward members were consulted regarding the initial proposals published in March and were invited directly to participate in the formal consultation period and share the initial proposals with local groups and on their social media platforms. All comments received from Members were referred to the Returning Officer for consideration ahead of the publication of the final polling scheme at Appendix 2. The Returning Officers response to each representation received is included at Appendix 1.

The public consultation process led to several responses received from members of the public, school representatives, elected members, political groups and some booking agents for polling station premises.

All elected Members of Parliament representing the four constituencies of Kirklees, the Member of Parliament for Ossett and Denby Dale, Mayor of West Yorkshire and Parish/Town Councils were invited to participate in the consultation period. No responses were received.

Local community groups and charities which have previously engaged were invited to participate, however, no responses were received.

Additionally, due to the cross-boundary nature of the future Parliamentary constituency in Ossett and Denby Dale, the (Acting) Returning Officer for Wakefield was invited to comment on the proposals. No response was received from the (Acting) Returning Officer for Ossett and Denby Dale constituency.

5 Engagement

The Returning Officer has been fully engaged throughout the review process as have elected members as it has been important to explore options put forward by members who are uniquely placed to suggest improvements and alternatives that work best for their residents.

6 Options

6.1 Options Considered

Option A: The Councils adopts the polling scheme as detailed at Appendix 2 to allow for a scheme that serves the new warding arrangements. The new polling scheme will then take effect from 1 December 2025.

Option B: Alternative options are suggested for polling district boundaries and the electoral register is delayed publishing on the new boundaries until 1 February 2026 to allow time to review any suggested amendments to the polling scheme.

6.2 **Reasons for recommended Option**

Option A is recommended as this would allow the new polling scheme to be in place for the 1st of December to allow planning for the election to begin and data to be produced for the new wards upon request. An in-depth approach has been taken to this review and consideration has been given to new housing developments and future increases in electorate.

The proposed polling scheme will serve the new wards well and ensure a more equitable balance of polling districts and places.

7 **Next steps and timelines**

Should the proposed scheme be approved, the Electoral Services Manager will create the new register of electors and publish the annual register on the 1 December 2025. All residents that are affected by the changes will be written to, informing them of their new polling station location and ward area. The letters to residents affected by the review will be despatched in October and November informing them of the changes.

8 **Contact officer**

Laura Burrell – Electoral Services Manager laura.burrell@kirklees.gov.uk or telephone 01484 226345.

9 **Background Papers and History of Decisions**

[\(Public Pack\)Agenda Document for Corporate Governance and Audit Committee, 24/11/2023 10:00](#)

10 **Appendices**

Appendix 1 – Returning Officers Recommendations and Responses

Appendix 2 – Proposed Polling Scheme

Appendix 3 – Revised Ward Maps

11 **Service Director responsible**

Samantha Lawton – Service Director Legal and Commissioning (Monitoring Officer)

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Interim Review of Polling Districts and Places – Kirklees Council

Returning Officer Submission

May 2025

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

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

Polling station locations are determined by the Returning Officer.

The closing date for submissions and comments in connection with the review was Tuesday 29 April. Comments were put forward for consideration and the Returning Officer has made several decisions and proposals resulting from the responses received.

All submissions and comments received during the consultation are published at appendix 1. A summary of the submissions and comments received, and the Returning Officers response is detailed in ward order below. Revised maps for each ward have been published on the Councils website to represent the final proposals that will be taken to Corporate Governance and Audit Committee for approval in September.

Polling districts alpha and numerical identifiers will be changed following approval of the final proposals.

ASHBROW WARD

The Returning Officer (RO) received comments from Councillor James Homewood relating to the initial proposals.

Councillor Homewood was supportive of redrawing the boundaries of AB01 and AB03 polling districts and splitting them between the Chestnut Centre and Northfield Hall to allow for a more balanced number of electors at the locations and better access for voters.

The initial proposal also looked at abolishing the current AB02 polling district and distributing the properties in this area amongst the surrounding polling districts due to the lack of suitable buildings in this polling district. Councillor Homewood flagged that Fartown Village Hall has been purchased by a local community group and is located centrally to the current polling district in AB02.

The Councillor also raised the issue of negative voter feedback for the polling station in AB06 currently located at Bradley Park Golf Club (located at the boundary of the polling district, at some distance from residential areas). The Returning Officer is

aware of the negative feedback received at the last election and will consider alternative options as and when they are identified and/or become available.

The RO has determined that AB01 polling district's polling station will be located at Northfield Hall which is centrally placed within the polling district. AB02 and AB03 will remain as separate polling districts, the polling station for both areas will be the Chestnut Centre which will operate as a double station due to the uncertainty of the buildings suggested by Councillor Homewood.

However, the RO agrees that Fartown Village Hall would be a more central and suitable option, should it become available in the future polling district AB02 will be relocated to Fartown Village Hall.

The RO can change polling station locations within any existing polling district as and when required so this will remain under review.

ALMONDBURY WARD

The Returning Officer received comments from Councillor Alison Munro regarding the initial proposals. Councillor Munro expressed her concern regarding the uncertainty of the Pop-In Centre and flagged that during the consultation process with ward Councillors they had suggested Almondbury Cricket Club as an alternative. A site visit was undertaken to the Cricket Club and it was determined that the access road/track to the club has some potholes and limited lighting.

The access to the club also has steps which would present a problem for disabled voters. The Councillor also suggested Hill View Academy as an alternative location to the Pop-In. The Electoral Services team spoke with a representative of the school who expressed concerns regarding disruption to the school day, potentially needing to close if a suitable room could not be agreed and if the school did remain open the safeguarding issues with having children on site with a working polling station.

Councillor Munro also highlighted her support for proposed boundary changes in AL06 and AL07 to alleviate pressure on the polling station due to the high volume of voters and to consider the developments in AL07.

The RO has determined that the polling station for AL02 will remain at the Pop-In Centre whilst it is still available and will remain under review should the position change in the future.

The RO recommends that the polling district boundaries of AL06 and AL07 are amended as per the initial proposals.

BATLEY EAST WARD

The Returning Officer received comments regarding the initial proposals from Councillor Aziz Daji. Councillor Daji supported the majority of the proposals however expressed his concerns regarding the merger of polling districts BE04 and BE09 and moving the polling station from Warwick Road School's Community Building to The Trinity Centre at Holy Trinity Church on Upper Road. Councillor Daji stated that the

parking at the Church is more difficult than it is at Warwick Road. Councillor Habiban Zaman agreed with Councillor Daji's comments.

The Returning Officer also received responses from the Headteachers at Park Road J and I and Warwick Road Primary Schools, both supporting the move away from the use of their school's as polling stations.

The headteacher at Field Lane Junior and Infants School confirmed that they are happy to continue being used as a polling station as they implement home learning whilst the school is closed for use as a polling station.

The RO proposes that BE04 and BE09 polling districts are merged and that the polling station is located at The Trinity Centre at Holy Trinity Church. At the last elections in May and July 2024, the Electoral Services team received complaints from a disabled voter who struggled to turn into the room in use at Warwick Road as it was a tight turning in a wheelchair and was not suitably accessible.

Where possible, the RO is committed to avoiding using Schools as polling stations to prevent disruption to the school day and safeguarding issues. The parking outside of Warwick Road is problematic at school drop off and collection times, the room is very small and is difficult to access in a powered wheelchair and the school loses the use of the community building on the day of the election. The Trinity Centre is a seven-minute walk or a two-minute drive from Warwick Road and provides better facilities for staff and voters.

The RO determines that the polling station for district BE02 will be located at the Pakistan Muslim Welfare Society building rather than at Field Lane School as the building provides good facilities and moving out of the school will prevent disruption to learning.

BATLEY WEST WARD

No representations were received regarding the initial proposals published in March.

The RO determines that the polling stations will remain as initially proposed. The polling stations at BW03 will accommodate the areas taken in from Heckmondwike ward as it is a small number of electors. The polling district boundaries will remain for administrative reasons as separate polling districts as these areas remain part of the Spen Valley constituency so cannot be merged with this district as it is in the Dewsbury and Batley constituency.

The RO determines that the polling station for BW01 will accommodate the area taken in from Birstall and Birkenshaw ward. The polling district boundaries will remain for administrative reasons as separate polling districts as this area remains part of the Spen Valley constituency so cannot be merged with this polling district as it is in the Dewsbury and Batley constituency.

BIRSTALL AND BIRKENSHAW WARD

The Returning Officer received a representation from Councillor Liz Smaje regarding the initial proposals. Councillor Smaje objected to the merging of polling districts BB06 and BB07 with the polling station located at Birkenshaw 1st Spen Valley Scout Hut. Councillor Smaje stated that residents in Birkenshaw Bottoms who do not drive would have to walk uphill and the distance equates to a twenty-minute walk and there is no frequent bus service to support them.

Councillor Smaje suggested using a portacabin as a temporary polling station to avoid voters being disenfranchised due to the distance.

The Returning Officer also received a response from a staff member at BBG Academy regarding the proposals supporting the move from the school to the Scout Hut.

The Returning Officer also received a response from a resident currently residing in the Birstall and Birkenshaw ward area that is due to be moved to the Batley West ward objecting to the ward boundary change.

The RO proposes that BB06 and BB07 remain as separate polling stations and voters will continue to use BBG Academy Library Building as a polling station.

Where possible, the RO supports moving away from using schools where there is a suitable alternative however given the distance for voters located in BB06 to the Scout Hut it is not suitable to merge the districts.

The school remains open for the day and has a separate entrance to the library room used and there is a large car park available so there is minimal disruption to the school day.

Temporary units are not considered to provide adequate accessibility for disabled voters and do not allow for adequate privacy to deliver voter ID requirements so the units are not an option that can be considered (unless there is an unavoidable emergency situation on the day of poll).

The Council and the Returning Officer have no power to amend ward boundaries, the decision to move a section of BB04 to Batley West ward was made by the Local Government Boundary Commission and cannot be amended as part of this review.

CLECKHEATON WARD

The Returning Officer received a representation from Councillor Andrew Pinnock on behalf of all ward Councillors for Cleckheaton. Councillor Pinnock supported the merge of CL10 and CL05 polling districts, however, expressed concerns over the distance for some voters.

Councillor Pinnock advised that he and his fellow ward Councillors would oppose the merging of CL09 and CL07 and the merging of CL08 and CL02 polling districts. For

both objections, Councillor Pinnock advised there is a limited bus service in both areas and is a greater walking distance. The Councillor also advised there are two moderately sized housing developments in CL02 which will increase the electorate in this area. Councillor Pinnock also advised that residents living in CL09 would have to walk up-hill a great distance to get to the polling station in CL07.

The RO recommends that CL10 and CL05 districts are merged as supported by Councillors.

The RO recommends that CL09 and CL07 remain as separate polling districts and are not merged due to the up-hill walking distance of 20 minutes up hill for the majority of residents within this district.

The RO recommends that CL08 and CL02 are merged into a single polling district with the polling station located at Cleckheaton Library. The Library offers suitable facilities and is located 0.5 miles away from Turnsteads Community Hall. The electorate at CL08 in-person voters is 810 so is a small station and given the short distance to Cleckheaton Library the venue offers a suitable alternative with minimal impact to the electorate.

COLNE VALLEY EAST WARD (GOLCAR)

The Returning Officer received a representation from a resident of Golcar ward and official on behalf of the Labour Party Golcar Branch. The submission recommended amended polling district boundaries to ensure local connections between areas and polling stations were maintained and ensured that there was a more equitable number of voters allocated to each polling district.

The resident also detailed an objection to the proposed merger of GC03 and GC04 as they felt the distance to the new polling station would impact on turnout. They also objected to the merger of GC08 and GC09 due to the distance of travel to the polling station and provided historic information relating to previous polling district arrangements to support the objection. The resident recommended that residents located in GC09 could be allocated to the polling station at GH04 but maintained the polling district boundary to consider the different constituency areas.

The resident and Golcar Labour Party supported the move away from Crow Lane School to avoid disruption to the school where possible.

The RO recommends that the polling districts for GC03 and GC04 are merged as the polling station is accessible and in the direction of travel to the Town Centre. The polling station currently located at GC03 causes congestion on Cowlersley Lane at busy periods.

The RO considered the residents proposed polling district boundary changes between GC02, GC06 and GC05 and agreed that the amendments allow for a more equitable balance and improved accessibility to polling stations. The RO recommends that the polling district boundaries are amended in GC02, GC06 and GC05 to match the proposal made by the resident.

The RO determines that GC09 polling district boundary will not be amended as per the initial proposals and that the polling station for GC09 will be located at GH04 polling premise. This will be on a trial basis for 2026 to ensure that the premises at GH04 can suitably accommodate the increased electorate and will be reviewed in summer 2026.

COLNE VALLEY WEST WARD

The Returning Officer received a representation from two residents within the current Colne Valley ward boundary objecting to the polling station at CV08 located in Outlane being sent to Slaithwaite Civic Hall to vote. Electoral Services responded to the representation as this was not accurate, the proposals outlined that due to the area of Outlane moving from Colne Valley ward to Lindley ward due to the Boundary Review, the area of Outlane included on the Lindley ward map was being merged with an existing polling district in Lindley and electors would vote at Mount Methodist Church.

The RO recommends that the area of Outlane moved from Colne Valley ward to Lindley ward is merged with LD05 polling district and the residents living in the small section of Outlane affected will now attend Mount Methodist Church to vote.

The RO recommends that the remaining area of CV08 and CV09 districts retained in Colne Valley West are merged into a single polling district with the polling station being located at Slaithwaite Civic Hall.

CROSLAND MOOR WARD

The Returning Officer received a representation from Councillors Jo Lawson and Alex Vickers supporting the initial proposals.

Representations were received from the Head Teacher at Mount Pleasant School and Spring Grove School who both fully supported the proposal to move out of the school to avoid disruption to learning.

The RO determines that the polling stations in NE07 which is an area taken on from the Newsome ward will be located at the Sikh Leisure Centre.

The RO recommends that the polling district boundaries are amended in CN03, CN04, CN05, CN06, CN07 and NE04 are amended as initially proposed to allow for the electorate to be more equitable between the polling stations to accommodate the changes due to the amended ward boundary.

DALTON WARD

The Returning Officer received a representation from the Head Teacher at Netherhall Learning Campus supporting the merge of DA01, DA05 and DA08 to

allow the polling station to be located solely at the United Reformed Church on Old Wakefield Road as this would avoid disruption to the school.

The RO recommends the polling district boundaries are amended as initially proposed to ensure that the area of NE08 taken from Newsome ward and moved to Dalton by the Local Government Boundary Commission can be facilitated at the polling station in DA07.

The RO recommends that the polling districts of DA05 and DA08 (part of) and DA01 and DA08 (part of) are merged to allow the school to be vacated and the polling stations to be hosted at the United Reformed Church and St James Church and Parish Centre.

DENBY DALE WARD

No representations were received regarding the initial proposals published in March.

The RO recommends that the polling districts of DD08 and DD07 remain as separate polling districts rather than merging them as initially proposed. Due to the geographical distance, rurality of this ward, limited public transport and suitable walking routes, the RO's view is that it would not be appropriate to merge the polling districts.

The RO recommends the polling districts of DD03, DD02 and DD06 are merged with a polling station located at St Nicholas Church due to the extremely small electorates located in this area can be hosted by a single polling station.

DEWSBURY EAST WARD

No representations were received regarding the initial proposals published in March.

The RO recommends the changes as published in the initial proposals.

DEWSBURY SOUTH WARD

A representation was received from the Head Teacher at Savile Town and Thornhill Lees school. The Head Teacher advised that the use of both schools requires the schools to close for the day and that there are alternative options at both sites.

At Saville Town the nursery which is located across the road, is a separate building from the school and has it's own car park. At Thornhill Lees, the Head Teacher has offered the Nursery room, which can be isolated from the main school as an alternative location at the same site.

A site visit was conducted to both alternative suggestions and it has been deemed that they are suitable alternatives, provide adequate facilities, are disabled access compliant and there is adequate parking.

A representation was received from Councillor Masood Ahmed suggesting the use of the Taleem Centre as an alternative. The Electoral Services team have attempted to

make contact with the Taleem Centre and were initially advised it could not be made available for use as a polling station. The Electoral Services team have had no further contact from the Taleem Centre.

A representation was received from the business manager at Overthorpe Church of England Academy supporting the relocation of the polling station from their school to Thornhill Social Club.

The RO determines that both new alternative buildings as suggested by the Head Teacher will be trialled at the elections in May 2026.

The RO determines the polling station at Overthorpe School will be located at Thornhill Social Club.

DEWSBURY WEST WARD

A representation was received from a member of the public who is appointed as the polling station inspector at the election supporting the proposed changes as they will better facilitate the electorate.

A representation was received from the Head Teacher at St Paulinus School fully supporting the move from their school building to St Paulinus Parochial Hall to avoid the school closing for polling day.

The Returning Officer recommends the changes as published in the initial proposals to allow the boundaries to be amended to ensure a more equitable split of voters and vacate school premises where possible to avoid disruption.

GREENHEAD WARD

The Returning Officer received a representation from Councillor Carole Pattison on behalf of all ward Councillors for Greenhead supporting the initial proposals.

The RO recommends the changes as published in the initial proposals.

HECKMONDWIKE WARD

The Returning Officer received a representation from the booking agent at Brighton Street Working Men's Club supporting the continued use of the club.

The RO recommends the changes as published in the initial proposals.

HOLME VALLEY NORTH WARD

No representations were received regarding the initial proposals published in March.

The RO recommends the changes as published in the initial proposals.

HOLME VALLEY SOUTH WARD

No representations were received regarding the initial proposals published in March.

The RO recommends the changes as published in the initial proposals.

KIRKBURTON WARD

A number of representations were received from residents living in the DS07 (Lower Whitley area) objecting to the proposed change of polling station from the Community Centre to St Mary and St Michael Church. Residents stated that there are no parking facilities at the Church and due to the narrow road, there would be access issues on Howroyd Lane.

Residents also cited concerns with the uneven pathway to the church building. The residents overwhelmingly objected to the move from the Community Centre to the Church. In addition to residents, the treasurer of the Community Centre contacted the Electoral Services team to offer the polling station at a reduced rate so that they could continue to facilitate the polling station and support the residents locally.

Representations were received from all three Councillors for the Kirkburton ward supporting the initial proposals, however, Councillor John Taylor did flag community concern regarding the move from the Community Centre.

The RO determines that the polling station for DS07 will remain at the Community Centre for future elections.

The RO supports all other initial proposals as published for Kirkburton ward.

LINDLEY WARD

No representations were received regarding the initial proposals published in March.

The RO recommends the changes as published in the initial proposals.

LIVERSEDGE AND GOMERSAL WARD

A representation was received from the Head Teacher at Gomersal St Mary's Primary School supporting the polling station being moved from their school to St Mary's Church.

The RO recommends the changes as published in the initial proposals.

MIRFIELD WARD

No representations were received regarding the initial proposals published in March. The proposals offered two alternative locations to Hopton Junior and Infants School to avoid disruption to the school day. A site visit was undertaken to Lower Hopton Working Men's Club and Royds Mill to assess both venues suitability.

Both venues provide adequate facilities to host a polling station, however, the Lower Hopton Working Men's Club provided more parking facilities.

The RO determines that the polling station will be located at Lower Hopton Working Men's club.

The RO recommends the changes as published in the initial proposals to ensure the small area of Spring Place Gardens that is taken in from Dewsbury will vote at Mirfield Evangelical Church. However, this area is not located within the Mirfield Town Council boundary.

This small area remains in Dewsbury and Batley constituency, for administrative reasons it will remain a separate polling district as the residents of Mirfield are included in the Spen Valley constituency.

NETHERTON AND NEWSOME WARD

The Returning Officer received representations from Councillor Andrew Cooper, Councillor Karen Allison and a resident of Newsome ward supporting the continued use of The Newsome Centre as the polling station for polling district NE02.

The Councillors confirmed that while they are involved with the Centre, they have taken measures to ensure that political surgeries or activities do not take place at this venue and it is solely a community building.

The resident raised concerns of using the Scout Hall as it is used for after school clubs for childcare for local parents and this may cause disruption. The resident also flagged that the existing polling station at The Newsome Centre offers better facilities and is well-known to the community.

The RO determines that the polling station will remain located at The Newsome Centre.

The RO recommends the changes as published in the initial proposals.

APPENDIX 1 – REPRESENTATION RECEIVED IN FULL DURING THE CONSULTATION PERIOD

ASHBROW

Councillor James Homewood

Submission:

My comments on the polling district review, in relation to Ashbrow ward.

- I am supportive of the redrawing of the AB01 & AB03 boundaries and splitting those two current polling districts between polling stations at Chestnut Centre and Northfield Hall. There are a large number of voters in close proximity to Northfield Hall so it seems a good option to use this as a polling station and its more accessible for these voters.
- The proposal is to abolish the current AB02 and to split the voters across other polling districts. AB02 covers the area of Fartown which is a defined and distinct part of the ward and there is logic to this all being part of one polling district (as it is today). I'm concerned that the only reason for proposing these changes is due to a lack of suitable buildings, which has come about due to the Council disposing of or demolishing its own assets. I do agree that Town Café, is not a good option but I think that all efforts should be able to find an alternative to keep the AB02 polling district tact. The former polling station, Fartown Village Hall, has been sold by the council and I understand bought by a community group, so by 2026 this could be an option. In the meantime, perhaps a temporary station could be considered.
- AB06 – I would be in favour of moving the current polling station at Bradley Golf Club, back to St Francis Church Hall (Fixby Road). The building is currently in the process of being bought and opened by a community group and they are supportive of it being used as a polling station. There was negative voter feedback to the use of Bradley Golf Club, it is less central and less accessible than St Francis'.

ALMONDBURY

Councillor Alison Munro

Submission:

Please note my comments on your proposals as follows:

AL02 The Pop In

At our meeting with you, we were not happy about moving the polling station from Aldonley. We proposed you contact Almondbury Cricket Club on Fernside Avenue as an alternative. Has this been done and what was the outcome as it is simply not good enough to refer to the Pop In as its future remains uncertain. A firm proposal needs to be made for this and we have made one, but you do not appear to have taken this up? Please explain.

AL06 I note you have made a slight change to the boundary presumably to accommodate all the new housing on Penistone Rd and off Rowley Lane, but not for the reasons you have given.

AL7 I note you wish to add the lower right hand side of Rowley Lane AL7 as far as Hermitage Park to AL7 as you discussed with us. I think this will be acceptable as long as you clearly notify residents of the changes.

Follow up comments:

It is disappointing to note residents in AL2 will not be able to vote at the Pop-In in the future when the Council have an alternative use for it. It's also a shame that Almondbury Cricket Club was deemed unsuitable. I wondered if the Officer had considered Hill View.

Finally, yes we agreed to the removal of houses on the rhs of Rowley Lane from AL6 to ease the pressure on the Bungalow to become part of AL07.

Thank you

BATLEY EAST WARD

Councillor Aziz Daji

Submission:

Thank you for sharing the proposals for Batley East Ward with us.

Overall, the proposals seem ok, but I do not agree with moving BE09 Warwick Road Community Building to merge with BE04 Trinity Centre.

The residents will not be happy with this as the school building is the most appropriate location for this area. So, this is not a proposal I will agree with.

Also, this location does not affect the school as it is in the community building.

I hope my Councillor colleagues will agree with me to make no changes to this.

I don't agree with your proposals, re removing Warwick Road base for elections and I will fight this with the backing of the residents very strongly. I have been voting there for years and i don't agree there is any problem with the size of the room either.

These seem to me to be feeble excuses to try to remove this facility which is the best location for the local people.

For your information parking outside trinity centre is even worse as it's a very busy road and not convenient at all for parking.

Head Teacher Park Road Junior and Infant School

Submission:

We support the proposals as it vacates our premises.

Councillor Habiban Zaman

Submission:

I agree with Cllr Daji's comments.

Head Teacher Warwick Road Primary School

Submission:

Thanks for the email, we would be happy for the polling station to be merged and run from the Trinity Centre, who can offer more facilities.

Field Lane Business Manager on behalf of the Head Teacher

Submission:

Thank you for your email. I write to confirm that we are happy to continue as a polling site. Please can you confirm whether this arrangement will continue or whether you will move to the site mentioned in your email.

BIRSTALL AND BIRKENSHAW WARD

Councillor Liz Smaje

Submission:

In respect of the allocation of polling stations, I wish to object to the combination of polling stations for south and North Birkenshaw. This would mean that residents in Birkenshaw Bottoms, who do not have a car, would have to walk uphill, a walk of almost 20 minutes, to get to the polling station or alternatively get the bus and there is only one every half hour during the day with the frequency changing on an evening.

This is to me unacceptable and will disenfranchise many. Why can we not have a portacabin on the school car park for south Birkenshaw or on the land owned by the council in Birkenshaw Bottoms. Bradford use a portacabin over the road from our border, so why not Kirklees. Surely democracy and access to everyone's right to vote is the most important consideration.

Can you let me know please the guidelines that have been used to make this proposal.

Staff member at BBG Academy

Submission:

Please accept this email as confirmation that BBG Academy are happy with the proposed changes.

Resident of Birstall and Birkenshaw ward

Submission:

Myself and neighbours on our street (mill street, Birstall, wf17 9ax) would like to voice our concerns over being moved from our current Birstall and Birkenshaw ward over to Batley West ward. We feel we are part of the Birstall community, all our children attend Birstall schools, clubs and hobbies in the village and we contribute to the Birstall village community. We attend Birstall churches, support Birstall businesses and are proud to be part of our village. We feel that by being pushed into the Batley ward, our Birstall street will be forgotten being outside of Batley and right on the edge of the boundary.

I would like to propose that Mill Street is kept within the Birstall and Birkenshaw ward as it always has been. Please could your team consider reviewing the placing of our street in the ward areas in your proposal?

CLECKHEATON WARD

Councillor Andrew Pinnock on behalf of all Cleckheaton ward Councillors

Submission:

I have the following comments to offer.

CL10. On the whole **I think we could support** the change to merge this with CL05. Although it is a long way from the Calderdale boundary to the centre of Scholes local residents will find ways of getting there (there is not a regular bus service up Scholes Lane).

CL09. There is now no bus service down Hightown Road. The only alternative is the 200 service which travels from the top of Hightown Road to the town centre via Moorside and Westgate. **We would oppose this change.**

CL08. This polling district was established to enable residents of the Kenmore and Turnsteads estates to have access to a polling station without having to climb up the hill to the CL02 polling station. Is the reason for the change related to the future of the Turnsteads Community Centre? In addition, there are two moderately sized housing developments in the district. **We oppose this change also.**

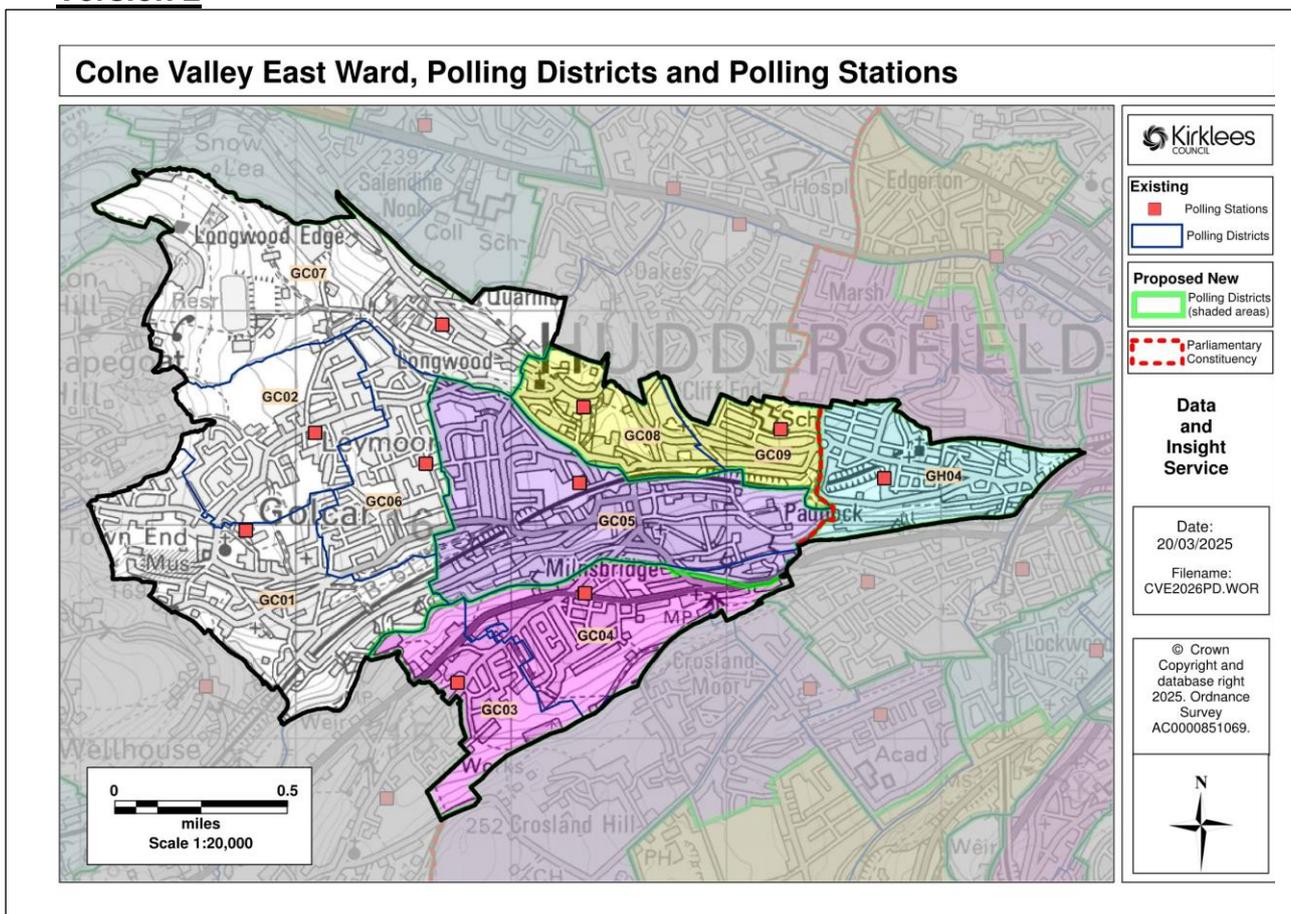
COLNE VALLEY EAST WARD

Resident of Golcar and representative for Golcar Labour Branch

Submitted by Councillor Graham Turner

Submission:

Proposed Polling Stations & Polling Districts for Colne Valley East Ward Version 2



The above map shows the proposed changes to the new ward by the LGBC. Kirklees officers have proposed some new polling district boundaries and new polling stations.

Alternative arrangements are proposed in this document for both the polling district boundaries and polling stations.

1. Combination of Cowlersley Polling Districts GC03 and GC04

The polling station chosen would certainly be 88 New Street (previously the YMCA and UCHM building) as this is more central to the proposed combined polling district than the Cowlersley Community Centre. It is currently the polling station for GH04. An area is at the east end of GC04 is proposed to transfer from GC04 to GC05 to keep the combined size of the proposed new GC03/GC04 polling district to within the limit of 2250 electors. This change in GC04 would be sensible as these electors live closer to the proposed new polling station for GC05 than that for GC04. The transfer of 89 electors is proposed. This transfer area could be made bigger, if the proposed changes to GC05 shown below are adopted.

The main disadvantage of the GC03/GC04 combination is that the voters from GC03 will have to walk further to vote. The turnout of voters from the more deprived areas is already low and this would reduce it further. It is an anti-democratic proposal and is opposed. The significant reduction in voter turnout in 2004 on the Royds Estate is a local example of what happens when polling districts are combined.

It is also worth adding that neither the GC03 nor the GC04 polling stations are schools.

2. New Polling Station for Milnsbridge GC05

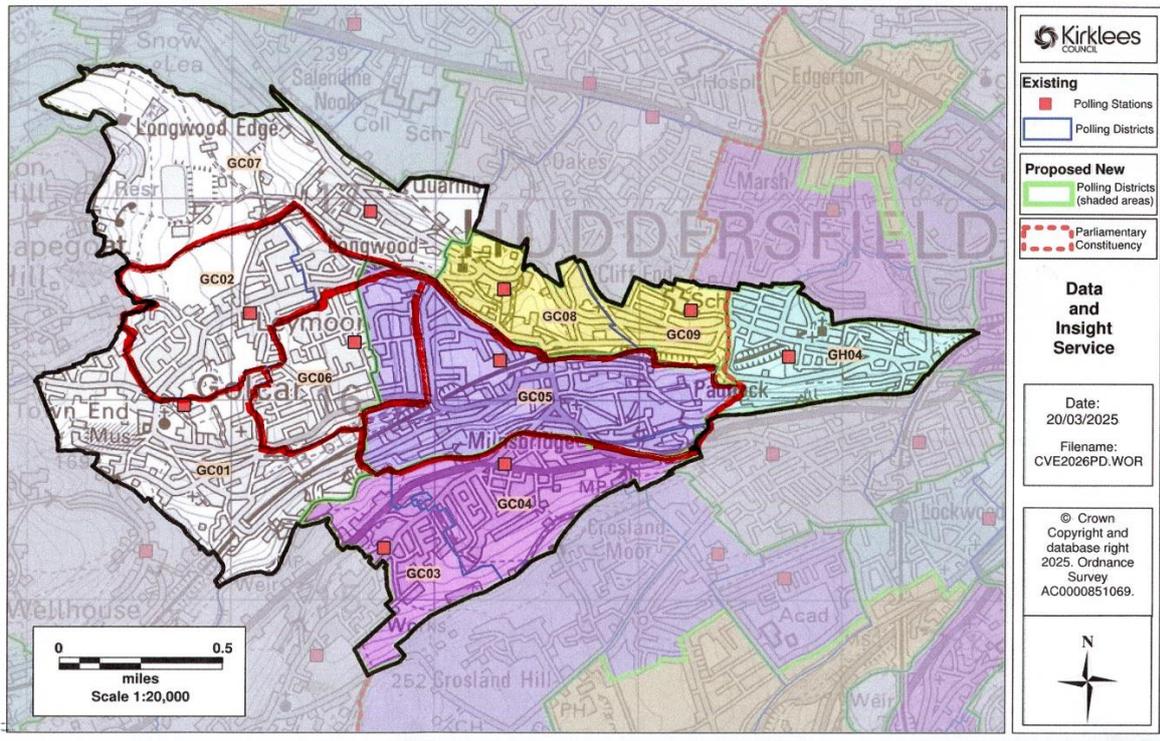
The current polling station is Crow Lane School. This is in the middle of the polling district and easily accessible from both ends. Because Kirklees officers are trying to remove polling stations from schools, they are looking for a new location for the GC05 polling station. However, this can be resisted if the alternatives are not suitable.

The obvious alternative, Milnsbridge Village Hall, is not suitable because of the steep climb required to enter the building. Milnsbridge Baptist Church is within the GC05 boundary and has a flat entrance. Parking availability for the church is poor, but this is true for many polling stations. The church has been asked whether they would be prepared to be a polling station and they have agreed.

The existing GC05 polling district together with 89 extra electors from GC04 gives a total size for the polling district of about 2370. This is significantly over the 2250 limit.

The other problem is that the church is at the east end of the polling district. It is a long way from the Leymoor Road homes within GC05. A way around both these problems would be to rearrange the polling districts for GC05, GC06 and GC02. The revised polling district boundaries are shown on the map below. The boundaries are chosen to keep these 3 polling districts within the limit of 2250 electors. It is also a principle that the distance to each polling station for any elector should not be further than the distance currently travelled, as far as possible.

Colne Valley East Ward, Polling Districts and Polling Stations



GC02 (Thorpe Green Club)	GC05 (Milnsbridge Baptist Church)	GC06 (Drop By Centre)
Existing Roads 1694	Existing Roads 2278	Existing Roads 1810
Plus roads from GC06	Plus roads from GC04	Plus roads from GC05
Ayton Road 52	Bankwell Road 21	Broomroyd 34
Grange Road 21	Factory Lane 13	Coombe Road 30
Leafield Avenue 56	Fountain Grove 4	Glastonbury Drive 86
Leafield Bank 7	Navigation Rise 35	Greenway 27
Leymoor Road 108	Manchester Road 16	Hexham Green 31
Parkwood Road 24	Roads moved to GC02	Orchard Court 7
Stoney Lane 171	-64	Side Lane 55
Weavers Avenue 9	Roads moved to GC06	Sunnybank View 26
Weavers Grove 40	-423	Scar Lane 127
Plus roads from GC05	Total=2278+89-64-423=	Roads moved to GC02
Benn Lane 20	1880	-488

Leymoor Road 36		Total=1810+423- 488=1802
Stoney Lane 8		
Total=1694+488+64=2246		

These revisions to the polling district boundaries allow those closest to the Drop By polling station (GC06) to vote there rather than going to Milnsbridge Baptist church (GC05). The 64 voters living in Benn Lane, Leymoor Road and Stoney Lane in GC05 could either be moved to GC02 or GC06. The GC02 option is shown here, but it leaves GC02 very close to the maximum of 2250 electors.

3. Combination of Longwood GC08 with Paddock GC09

This proposed combination was tried in 2004 and 2006. It was very unsuccessful as the turnout in GC09 fell dramatically. It could be seen very clearly as the GC09 area was part of the Huddersfield constituency at that time and had a separate electoral register. The reason was, and is, the winding route from GC09 to the St Marks Parish Centre in GC08 and the significant change in elevation across the route. A separate polling station for GC09 was re-established in 2007 and has been maintained since.

In the past a mobile electoral van was used in the grounds of Royds Hall school for GC09. This is now no longer considered a reasonable option by Kirklees officers, even if a ramp is provided. More recently the Luck Lane primary school has been used as a polling station. This school has now requested that the polling station is removed. There is no other publicly accessible building for a polling station within GC09.

The answer is to have a single polling station for GC09 and GH04 at the Patricia Stoj Dance Academy on West View Rise. Separate electoral registers will need to be maintained for both polling districts as GH04 is still part of the Huddersfield constituency. That arrangement with two electoral registers was used for Salendine Nook (GC10) at the Baptist church from 2007.

There is not much parking space around the Dance Academy, but it is no worse than at many other polling stations in this ward and elsewhere. This should not be considered a blocker for its use as a polling station for GC09 and GH04 together. If necessary, permission could be sought to use the adjacent ample parking spaces at the Cricket, Bowling and Athletic Club.

The polling station for GH04 is much closer than the polling station for GC08 for almost all the electors in GC09. It is also much flatter. There may be a case for transferring the 'tail' of voters from 86 to 150 Quarmby Road (plus 201 Reinwood Road) to GC08 - joining the voters on the other side of the road in that polling district.

4. Modification of Boundary of Paddock GH04

The local Government Boundary Commissioners have reduced the area of GH04 by taking 109 electors in Heaton Gardens and 21 electors in Heaton Road from this polling district. It reduces the size from 1654 to 1524 electors. This is not seen to be a problem.

If past practice is followed, then the electors in GH04 will become part of the Colne Valley constituency at the next parliamentary boundary review. This is not expected to happen for about 15 years.

Conclusions

1. Keep GC03 and GC04 as separate polling districts.
2. Make Milnsbridge Baptist Church the polling station for GC05.
3. Transfer the Botham Hall estate and other roads to GC06 from GC05 to allow electors to vote locally.
4. Move about 500 electors from GC06 to GC02 to keep all polling stations within the maximum of 2250.
5. Do not combine GC08 with GC09. Rather share the GH04 polling station with GC09, using separate electoral registers.
6. Consider transferring those properties within GC09 on the east side of Quarmby Road from 86 to 150 to GC08.

Head Teacher Crow Lane Primary School

Submission:

I am writing to state that school fully supports the proposal to end the use of Crow Lane Primary as a polling station.

Vacating the building for the day not only impacts on the children for that day, but the disrupted routine also effects many, especially our youngest pupils, when they are back in for the following day.

COLNE VALLEY WEST

Resident of Outlane

Submission:

I am in Colne Valley and I strongly OPPOSE the idea of polling station in st Mary's church Outlane CV08, being moved to Slaithwaite civic hall cv09.

As a disabled person, this is ridiculous!

It's on the other side of Huddersfield!

Public transport would take 1 hour 40 mins to get there from Outlane!

Think of the local residents and disabled people such as myself

Polling station should stay in Outlane!

Further submission:

That is still too far away!

I am in HD3 3YT so assume you are saying I will be in Lindley now?

Are you saying Outlane is in the Lindley ward but votes in Slaithwaite??

I am even more confused!

Either way, living in Outlane, having to go to Lindley or even worse, Slaithwaite, isn't good as that is a long way away!

I am disabled and there are barely any post boxes so postal voting is hard too.

It was accessible to use the Church in Outlane.

Can you clarify what area I am in now and where I vote?

Are you saying I will be in Lindley ward and have to vote in Slaithwaite civic hall?

That is absolutely ridiculous and that is what I was giving my feedback on as Slaithwaite is nowhere near Outlane nor Lindley!

But as for my feedback,

I thought this email address was to give feedback on the proposals?

My feedback is this is horrible.

Totally inaccessible and lots won't vote now.

There is no way we should have to vote in Slaithwaite!

That is MILES away and still over 1 hour 50 mins for people in Outlane to get to Slaithwaite civic hall by public transport!

And that is with multiple changes!

We should have LOCAL polling stations, not ones in a totally different area, miles from us!

It isn't even in our district and you would almost 2 hours by bus to get there from hd3 3yt and it isn't remotely accessible plus it isn't in our ward nor remotely close!

People will stop voting all together.

I strongly DISAGREE with the proposals.

Please pass my feedback on.

Further response after clarification provided that this area would be voting at Mount in Lindley ward:

Ok thank you for clarifying. Appreciate it.

Disappointing to hear this new ward has been already decided as I didn't hear anything about the ward changes and I normally try to give feedback on changes, but that one I missed.

Shame I would be now voting in Mount and not Outlane.

We don't have many post boxes in Outlane so a lot vote in person for that reason.

As a disabled person, I would not be able to get to Mount to vote.

Especially with the bus service in Outlane where we only have one single bus that comes once an hour.

This will affect how many people vote and lots won't bother.

Shame we can't leave the polling station in Outlane.

Very disappointing.

Thank you for clarifying though.

Resident of Outlane

Submission:

I am in Outlane in Colne Valley

I read the proposal and I disagree the plan to move the polling station currently in Outlane in st Mary's church Outlane to Slaithwaite civic hall which is a very long way away and has nothing to do with us

That is miles away from Outlane.

I know elderly and disabled people who cannot get that far away.

Not everyone has a car and it's just under 2 hours by bus from Outlane

The polling station should stay in Outlane in St Mary's.

Please do not move it so far away.

Further submission once clarity provided that this was not the proposal:

Thank you for clarifying.

My email with feedback is regarding the polling station for those in Outlane who are now in Lindley ward.

I am against these proposed changes to move the polling station to Slaithwaite Civic Hall.

It is not close and isn't in our district.

It should remain in Mount.

If you look at buses in Outlane and even in Lindley, it takes a long time to get to Slaithwaite Civic Hall.

People in Outlane, like myself, would have to take multiple buses to get there, taking a very long time.

With one bus an hour as well, it isn't really possible.

This is stop people voting as many won't postal vote as there isn't many post boxes either.

Please pass my feedback on as I am against these proposals.

Honestly, If I can be frank, this is a disgrace.

Moving a polling station to the other side of the town, miles from the district, is a abhorrent idea.

Even if you don't take into account public transport, which takes a long time and multiple buses, that would take around 3-4 hours to do a round trip with the one bus an hour;

There are disabled and elderly people too and they cannot get to Slaithwaite Civic Hall.

It is not accessible and it is not even close to us.

This is not even in the same ward or area. It is absolutely miles away.

This is a very strange proposal to move it so far away.

I am completely against this and I hope it doesn't happen

Just to follow up,

I asked my partner to read this and he reads it like me, but we are not 100% sure it reads very clear so we may be misunderstanding due to the wording.

If you are saying those in Outlane who are merged into Lindley should vote in Slaithwaite:

I am against this.

If you are saying those in Outlane who are merged into Lindley should vote in Mount, not slaithwaite:

I am for this.

I would prefer to use the church in Outlane still, but I think you are saying that isn't a choice anymore?

If we can suggest that the church in Outlane is still used, I would like to suggest that.

Very confusing wording though both on that form and from yourselves.

Not sure if this is in purpose, but it really isn't clear.

Councillor Harry McCarthy

Submission:

I am OK with the proposals for Colne Valley West ward.

CROSLAND MOOR

Councillor Alex Vickers

Submission:

I've had a look at the proposals and I'm glad to see you were able to use the leisure centre for a station. I don't really know what else needs commenting on - its looking pretty clear to me.

Councillor Jo Lawson

Submission:

I am happy with the proposals for CMN ward.

Head Teacher at Mount Pleasant Primary School

Submission:

Thank you for your email regarding the proposed changes to polling stations. I can confirm that the Head has said that the school is happy for you to go ahead with these proposals as it will avoid any disruption to the school day for us if we are no longer used as a Polling Station.

Head Teacher at Spring Grove Primary School

Submission:

We would support moving the polling station away from school. This would enable school to remain open on polling days for pupils and staff so would not be disruptive as is the case currently.

DALTON

Head Teacher at Netherhall Learning Campus

Submission:

I would agree with the proposal in relation to our school and the redrawing old a boundary line that will avoid school needing to be used as a polling station.

DEWSBURY SOUTH

Head Teacher at Saville Town and Thornhill Lees Primary School

Submission:

As headteacher of Savile Town and Thornhill Lees, I have read the information about Polling stations.

In the document it states that Thornhill Lees remains open. This is not the case as the dining hall is used as a Polling Station and therefore the school has to close.

There is a refurbished bungalow on site at Savile Town that could be a possibility for an alternative Polling station as it is separate to the school.

At Thornhill Lees, in the past the Nursery was used that is attached to school, but I believe there was an issue with using this but this was before my time so I'm not sure of the reason for this.

Site Visits; headteacher offered the nursery space at both schools:

Saville Town nursery on a separate site across the road, suitable alternative for double station with designated car parking.

Thornhill Lees: Nursery on school site, separate entrance, school would remain open so limited car park would be closed before and during school hours. 2 spaces for staff. See note. Accommodation is suitable for single station.

Headteacher comments: "I'm sure we could organise for maybe two carparking places to be available. The staff leave at varying times between 3.30 and 5 pm, so cannot guarantee how many spaces will be available at any time. On the day teachers to park in the main area to leave any free spaces in the area near the gates".

Councillor Masood Ahmed

Submission:

In response to our email confirming that the Taleem Centre were not able to accommodate the use of their building as a polling station.

I have noted your comments and double checked about the possibility of using Savile Town Community Centre as a Polling Station and the Trustee has informed me that they do not have an issue it being used as a Polling Station, if you think it is suitable.

I am happy with your other comments, will wait and see what both my colleagues say.

Business Manager Overthorpe Church of England Primary School

Submission:

The school fully supports the proposed relocation of the polling station to Thornhill Social Club.

DEWSBURY WEST

St Paulinus School Staff Member

Submission:

Please see attached as we wholeheartedly support our school site being removed as the polling station and St Paulinus Parochial Hall used instead.

Polling Station Inspector for Dewsbury West ward

Submission:

My views on the below is this is a positive change the move to the greenwood and Hopton URC create greater distance between the 2 polling stations. The main road is in particular a good barrier. My only concern is that we need to clearly define the boundary of the polling station at the greenwood centre given the large, grassed area that separates the centre and the main road.

GREENHEAD

Councillor Carole Pattison

Submission:

I believe that Greenhead ward councillors are happy with your proposals for Greenhead.

HECKMONDWIKE

Booking agent for Brighton Street Working Mens Club

Submission:

Yes we are more than happy for you to continue using Brighton Street.

KIRKBURTON

Treasurer - Whitley Community Association

Submission:

Clearly the polling station should be in the community centre . The church is too cold and there is no off street parking. I suspect most councillors have never been to Whitley and don't understand that the community centre is the heart of the village now that planning consent to destroy the pub has gone through.

I live at the vicarage next door to the community centre and I support the community association.

Resident of Kirkburton ward and Chairman of Whitley Community Association

Submission:

Dear Sir/Madam,

I was much taken aback when I read the recently released proposal to relocate the polling station from the Whitley Community Centre to the Church of St. Michael St. Mary which is less than one hundred yards up Howroyd Lane from the community centre. The community centre has hosted the polling station since long before I moved into Howroyd Lane thirty eight years ago.

The community centre has provided the polling officers with adequate space, heating, clean toilets, facilities to make tea and coffee and has a large parking area whereas the church space is vast with very high ceilings which is very expensive to heat and has no parking area.

The community centre has always been run by volunteers who amongst other things put a lot of time and effort to raise funds to cover the costs of heating, lighting and maintain the building. It operates on a knife edge. The payments made by Kirklees for the use of the polling station have often made the difference between survival and going under. The village of Whitley once had a very famous pub which was covenanted as such. Very recently the new owner of the pub - very much on the make - was granted planning permission by Kirklees to change the use of the pub to housing much against the wishes of the villagers. The community centre is now the only amenity remaining in the village and I think that rather than taking away its role as the village polling station, Kirklees should be doing everything possible to support it.

Councillor Bill Armer

Submission:

Eminently sensible options to which I have no objection.

Treasurer - Whitley Community Centre

Submission:

We note that you are provisionally looking to move the polling place for Whitley DS07 from the Community Centre to the St Mary & St Michael Church, with a note that this is more cost effective.

We are disappointed that the Community Centre have not been contacted about this proposed change and given the opportunity to review the pricing of the hire of the Community Centre for polling before a decision was made to move the location.

The current costs were agreed long before the vast majority of the current board of trustees were in place, and it had been assumed that the payment was set by the Council, though we now know that this is not the case. We would be more than happy to offer a reduced cost going forward however do consider that it would have been helpful for this to have been discussed with us or raised as an issue as we would, and remain, more than happy to work with the Council on such matters. The Centre is a community resource and we want to ensure all our members have access to polling and voting facilities and the Centre is far better placed to offer these as we have a car park and a step-free accessible entrance.

Accordingly, the trustees have agreed to offer the hall for polling purposes at a cost of £350 for future polling days.

We also have concern that if the St Mary & St Michael Church is used, there would be access issues on Howroyd Lane. Howroyd Lane is a narrow road, and the church has no car park facilities. It also has a somewhat uneven pathway and entry to the church. The lack of parking is very likely to cause disruption to residents and working farms with increased traffic and parking on polling days; this is already experienced when services and events are held at the Church on weekends and weeknights, and will be worse during the day, particularly for the farm. The Community Centre has a large car park as well as a recently installed accessible ramp to access the Centre, which provides far better accessibility than the Church and allows easy access for anyone with mobility issues or those with pushchairs or similar.

We hope this offer will alleviate the cost issue in regards to use of the Community Centre for polling days.

Councillor John Taylor

Submission:

Thank you for this, I am happy to support the changes which are proposed for the existing & new Kirkburton wards, the changes proposed for merging KB01 & KB02 do make sense and the change of locations for KB07 to the Church and to DS07 in Whitley, again moving to the Church to reduce the costs.

Councillor Taylor contacted the Electoral Services Manager highlighting community concern when promoting the consultation regarding the move from the Community Centre to the Church. Councillor Taylor supported remaining at the Community Centre with the reduced cost agreement.

Councillor Richard Smith

Submission:

I am ok with the proposed change in Kirkburton ward.

LIVERSEDGE AND GOMERSAL

Head teacher Gomersal St Mary's Primary School

Submission:

We do not have any issue with the proposed changes. I would welcome the school no longer being used as a polling station.

NEWSOME

Councillor Andrew Cooper on behalf of the Green Party

Submission:

Here is the Green Group response to the Netherton and Newsome Ward proposals. We would like to address the 2 options being presented for NE02.

It is the only Polling District where 2 options for Polling Stations are being proposed. Our view is that it should remain at The Newsome Centre (the former St John's Church).

The Polling Station has been at this location for many years. People are familiar with it as a place to go and vote and it would certainly raise questions from the public if it was to change without explanation for the reasoning behind it.

As a large polling district, if there was a need for a double polling station there are 2 separate rooms which may help with that, the Lounge and the Lady Chapel area in the main hall. Newsome Scout Hut only has one usable room as a Polling Station and so lacks the flexibility that The Newsome Centre offers.

There may be sensitivities regarding the role of local Councillors as board members at The Newsome Centre. It is worth pointing out that Councillors do not hold advice surgeries at The Newsome Centre and Councillors are in a minority on the Executive which is formed mainly of local residents. Local Councillors would also not be involved in the opening up or closing up of the building on Polling Day. It is also worth noting that one of the Newsome Ward Councillors is also on the Management Committee of Newsome Scout Hut.

We are supportive of other proposals for the new Netherton and Newsome Ward. The change from the Lowerhouses former Childrens Centre to The Ark Church on Lowerhouses Lane is a return to a building that was used as a Polling Station for many years in the Lowerhouses area.

Councillor Karen Allison

Submission:

I would like to email in support of retaining the polling station at the Newsome Centre. My view is that it should remain in this building. NE02 has been situated in this building for many years and the residents are familiar with its location as a venue to place their vote. NE02 is a large polling district, and the Newsome Centre can accommodate (if needed) two polling stations. The polling stations will have their own separate areas with separate entrances. I don't think that the Newsome Scout Hut can offer the same facilities as this.

There may be an issue regarding the role of local Councillors on the Management Committee at the Newsome Centre. Be assured that no advice surgeries are held in the building and there is no political literature in the building. I am on the Committee as a resident and not a Councillor. I have also suggested that the building be opened and closed by other trustees and not a Councillor.

I am happy with the proposals relating to the new Netherton and Newsome Ward. The Ark Church was used as a polling Station for many years in the Lowerhouses area, a change back to this building is a welcome one.

Resident of Newsome ward

Submission:

As a resident of the Newsome ward, I am writing to support the continued use of the existing polling station (the Newsome Centre, previously St John's Church) as opposed to Newsome Scout Hall. The church building has been a polling station for many years, a well-known meeting place and is currently used for a range of community events (for example advice and drop-in services, a place to meet out local PCSO etc) for the residents of Newsome. I do not see any benefits of relocating next door, to a building which I believe would not provide comparable facilities. The scout hut is used for after school club on a Thursday and other activities in the school holidays so this would not be good for parents.

I hope that my comments are given consideration.

APPENDIX 2: PROPOSED POLLING SCHEME

ALMONDBURY WARD

Old Polling District	Area	Proposed Polling District	Polling Station
AL01	All	AL1-H	The Wesley Centre, HD5 8XJ
AL02	All	AL2-H	The Pop-in Centre, HD5 8SH
AL03	All	AL4-H	St Michael & St Helen Church, HD5 8UD
AL04	All	AL3-H	Tolson Museum, HD5 8DJ
AL05	All		
AL06	Part	AL6-H	The School Bungalow, Lepton J I & N, HD8 0DE
AL06	Part	AL7-H	Lepton Methodist Church, HD8 0DS
AL07	All		
AL08	All	AL5-H	Lascelles Hall Cricket Club, HD5 0BB

ASHBROW WARD

Old Polling District	Area	Proposed Polling District	Polling Station
AB01	Part	AB1-H	Northfield Hall, HD2 1GS
AB01	Part	AB3-H	The Chestnut Centre, HD2 1HJ
AB03	All		
AB02	Part	AB2-H	The Chestnut Centre, HD2 1HJ
AB04	All	AB4-H	St Thomas Church, HD2 1SL
AB05	All	AB6-H	The Scout Association, HD2 2LX
AB02	Part		
AB06	All	AB5-H	Bradley Park Golf Club, HD2 1PZ

BATLEY EAST

Old Polling District	Area	Proposed Polling District	Polling Station
BE01	All	BE1-D	St Thomas's Church, WF17 0LX
BE07	All		
BE02	All	BE7-D	The Pakistan Muslim Welfare Society, WF17 5AQ
BE09	Part		
BE03	All	BE6-D	Heavy Woollen Scout Activity Centre, WF17 7NQ
BE04	All	BE5-D	The Trinity Centre, WF17 7LT
BE09	Part		
BE05	All	BE3-D	Pre-School Room Lydgate J & I, WF17 6EY
BE06	All	BE2-D	Soothill Community Centre, WF17 6NL
BE08	All	BE4-D	Mill Lane J I & EY School, WF17 6EG
BE10	All	BE8-D	Batley Library, WF17 5DA

BATLEY WEST

Old Polling District	Area	Proposed Polling District	Polling Station
BW01	All	BW1A-D	St John's Church Hall, WF17 8HT
BB04	Part	BW1B-S	St John's Church Hall, WF17 8HT
BW02	All to Birstall & Birkenshaw Ward	BB6-D	St Saviours Church Hall, WF17 0BU
BW03 HE01 HE02 HE03	All Part Part Part	BW3A-D BW3B-S	Healey Community Centre, WF17 7EL
BW04	All	BW4-D	Pakistan and Kashmir Welfare Association, WF17 7BX
BW05 DW04	All Part	BW5-D	Staincliffe Park Pavillion, WF13 4AX
BW06	All	BW2-D	St Mary's Social Club & Parochial Hall, WF17 8PT

BIRSTALL & BIRKENSHAW

Old Polling District	Area	Proposed Polling District	Polling Station
BB01 BB04	Part All	BB7-S	Birstall Community Centre WF17 9EN
BB01	Part to Liversedge & Gomersal Ward	LG1-S	Gomersal Public Hall, BD19 4JP
BB02	All	BB4-S	Fieldhead Co-Location Centre, WF17 9BP
BB03	All	BB5-S	Howden Clough Community Centre, WF17 0HY
BB05	All	BB1-S	Community Hall, Former St Luke's Church, BD4 6PH
BB06	All	BB2-S	Birkenshaw First Spen Valley Scouts, BD11 2JR
BB07	All	BB3-S	BBG Academy, BD19 4BE
BW02	All	BB6-D	St Saviour's Church Hall, WF17 0BU

CLECKHEATON

Old Polling District	Area	Proposed Polling District	Polling Station
CL01	All	CL3-S	St John's The Evangelist Church, BD19 3RN
CL02 CL08	All All	CL7-S	Cleckheaton Library, BD19 3DX
CL03	All	CL1-S	St Andrews Church, BD12 7EN
CL04	All	CL2-S	Hunsworth Community Centre, BD19 4DZ
CL05 CL10	All All	CL8-S	St Philip & St James Church, BD19 6PD
CL06	All	CL6-S	St Lukes Church, BD19 6AD

CL07	All	CL4-S	Cleckheaton Methodist Church, BD19 5AR
CL09	All	CL5-S	Hightown J I & N School, WF15 8BL

COLNE VALLEY EAST WARD (FORMERLY GOLCAR WARD)

Old Polling District	Area	Proposed Polling District	Polling Station
GC01	All	CE3-C	Golcar Scout Centre, HD7 4QE
GC02 GC06	All All	CE2-C	Thorpe Green Bowling Club, HD7 4QP
GC03 GC04	All Part	CE5-C	The Tree of Life Centre, HD3 4LD
GC04 GC05	Part Part	CE6-C	Milnsbridge Baptist Church, HD3 5TH
GC06	Part	CE4-C	Drop By Centre, HD3 4SS
GC07	All	CE1-C	Longwood Mechanics Hall, HD3 4UU
GC08	All	CE7-C	St Mark's Parish Community Centre, HD3 4UL
GC09	All	CE8-C	Patricia Stoj Dance Academy, HD1 4UR
GC10	All to Lindley Ward	LD2-C	Salendine Nook Baptist Church, HD3 3SF
GH04	Part	CE9-H	Patricia Stoj Dance Academy, HD1 4UR

COLNE VALLEY WEST WARD (FORMERLY COLNE VALLEY WARD)

Old Polling District	Area	Proposed Polling District	Polling Station
CV01	All	CW1-C	Linthwaite Methodist Church, HD7 5PD
CV02	All	CW2-C	Linthwaite Hall Working Men's Bowling Club, HD7 5LQ
CV03	All	CW7-C	Wellhouse Village Club, HD7 4ES
CV04	All	CW6-C	Scapegoat Hill Baptist Church, HD7 4NU
CV05	All	CW8-C	Broad Oak Bowling Club, HD7 5TE
CV06	All	CW3-C	St Bartholomew's Church, HD7 6DJ
CV07	All	CW4-C	The Royal British Legion, HD7 6AJ
CV08 CV09	Part All	CW5-C	Slaithwaite Civic Hall, HD7 5AB
CV08	Part to Lindley Ward	LD5-C	Mount Methodist Church, HD3 3UQ

CROSLAND MOOR WARD (FORMERLY CROSLAND MOOR & NETHERTON WARD)

Old Polling District	Area	Proposed Polling District	Polling Station
CN01	All	CM1-H	Thornton Lodge Community Centre, HD1 3JW
CN02	All	CM2-H	Crosland Moor Community Centre, HD4 5RX

CN03	All to Netherton & Newsome Ward	NN7-H	Netherton Methodist Church, HD4 7ES
CN04 CN06 CN07	All Part Part	CM3-H	Woodley Moor, HD4 5HX
CN05 CN06 CN07	Part	CM4-H	Beaumont Park Visitor Centre, HD4 7BQ
CN05 NE04	Part All	CM5-H	The Youth Centre, HD1 3RT
NE07	Part	CM6-H	The Sikh Leisure Centre, HD1 2NX

DALTON WARD

Old Polling District	Area	Proposed Polling District	Polling Station
DA01 DA08	All Part	DA3-H	St James Church & Parish Centre, HD5 9PB
DA02 DA04	Part Part	DA2-H	The New Church, HD5 9LL
DA04	Part	DA1-H	The Common Room, Cottage Homes, HD5 9XT
DA05 DA08	All Part	DA4-H	Moldgreen United Reformed Church, HD5 8AA
DA06	All	DA6-S	United Reformed Church, HD5 0HR
DA07 NE08	All Part	DA5-H	Town House, former Leeds Road TRA, HD1 6PJ

DENBY DALE WARD

Old Polling District	Area	Proposed Polling District	Polling Station
DD01	All	DD1-O	Darby & Joan Club, Clayton West, HD8 9LY
DD02 DD03 DD06	All All All	DD4-O	St Nicholas Church, HD8 8PD
DD04	All	DD3-O	St John the Evangelist Church, HD8 8UN
DD05	All	DD2-O	Denby Dale Community Library, HD8 8RT
DD07	All	DD8-O	Emley Methodist Church, HD8 9RP
DD08	All	DD9-O	Emley Working Men's Club, HD8 9TB
DD09	All	DD7-O	St Augustine's Church, HD8 9JU
DD10	All	DD5-O	Darby & Joan Club, Skelmanthorpe, HD8 9DW
DD11	All	DD6-O	Skelmanthorpe Methodist Church, HD8 9EQ

DEWSBURY EAST WARD

Old Polling District	Area	Proposed Polling District	Polling Station
DE01	All	DE2-D	Chickenley Community Centre, WF12 8QT
DE02 DE03	All Part	DE1-D	Shaw Cross Community Centre, WF12 7RR
DE03	Part	DE7-D	St Pauls Church Hall, WF17 6DJ
DE04	All	DE4-D	Manor Croft Academy, WF12 7DW
DE05	All	DE3-D	Earlsheaton Central Working Men's Club, WF12 8JF
DE06	All	DE5-D	Walsh Building, WF12 8EE
DE07	All	DE6-D	Ashworth Lodge TRA, WF13 2LD

DEWSBURY SOUTH WARD

Old Polling District	Area	Proposed Polling District	Polling Station
DS01	All	DS1-D	Saville Town Nursery School, WF12 9LY
DS02	All	DS2-D	Thornhill Lees Nursery School, WF12 9DL
DS03	All	DS3-D	Thornhill Lees Community Centre, WF12 9DU
DS04	All	DS4-D	Thornhill Community Pre-School, WF12 0Qt
DS05	All	DS5-D	The Thorn Centre, WF12 0HE
DS06	All	DS6-D	Thornhill Social Club, WF12 0DD
DS07	All to Kirkburton Ward	KB1-D	Whitley Community Centre, WF12 0NB

DEWSBURY WEST WARD

Old Polling District	Area	Proposed Polling District	Polling Station
DW01 DW04	All Part	DW1-D	Westborough Methodist Church, WF13 4ND
DW02	Part	DW2-D	Providence Chapel, WF13 2QW
DW02 DW05	Part All	DW4-D	St Paulinus Parochial Hall, WF13 2PU
DW03 DW04	All Part	DW3-D	Westmoor Community Sports Hall, WF13 4EW
DW04	Part to Batley West Ward	BW5-D	Staincliffe Park Pavillion, WF13 4AX
DW06	Part	DW5-D	Hopton URC, WF13 3AG
DW06	Part	DW6-D	The Greenwood Centre, WF13 3JR

DW07	Part		
DW07	Part to Mirfield Ward	MF4B-D	Mirfield Evangelical Church, WF14 0AN

GREENHEAD WARD

Old Polling District	Area	Proposed Polling District	Polling Station
GH01 GH04	Part Part	GH6-H	Marsh United Bowling Club, HD1 4ND
GH01 GH02	Part Part	GH4-H	Gledholt Methodist Church, HD1 5XQ
GH01 GH02 NE08	Part Part Part	GH5-H	Holy Trinity Church, HD1 4DT
GH03	All	GH3-H	St John the Evangelist Church, HD1 5EA
GH04	Part to Colne Valley East	CE9-H	Particia Stoj Dance Academy, HD1 4UR
GH05	All	GH2-H	St Cuthbert's Church Centre, HD2 2TW
GH06	All	GH1-H	Birkby & Fartown Library, Lea Street, HD1 6HF
LD06	All	GH7-C	Salvation Army Hall, HD3 4DD

HECKMONDWIKE WARD

Old Polling District	Area	Proposed Polling District	Polling Station
HE01 LG05	Part Part	HE1-S	Brighton Street Working Men's Club, WF16 9EY
HE02	Part	HE2-S	Brighton Street Community Centre, WF16 9EY
HE01 HE02 HE03	Part to Part Batley Part West Ward	BW3B-D	Healey Community Centre, WF17 7EL
HE03	Part	HE3-S	Heckmondwike United Reformed Church, WF16 0DY
HE04	Part	HE4-S	Heckmondwike Library, WF16 0LY
HE04 HE05	Part All	HE5-S	The Pavillion, Firth Park, WF16 0EN
HE06	All	HE6-S	Norristhorpe United Reformed Church, WF15 7AN

HOLME VALLEY NORTH WARD

Old Polling District	Area	Proposed Polling District	Polling Station
HN01	All	HN1-C	Brockholes Village Hall, HD9 7EB
HN02	All	HN2-C	Honley Village Hall, HD9 6DE
HN03	All	HN3-C	Honley Community Centre, HD9 6DY
HN04	All	HN4-C	Honley Community Centre, HD9 6DY
HN05	All	HN5-C	Meltham Sports & Community Centre, HD9 5QT
HN06	All	HN6-C	Meltham Parish Church Hall, HD9 5NW
HN07	All		

HOLME VALLEY SOUTH WARD

Old Polling District	Area	Proposed Polling District	Polling Station
HS01 HS04	All All	HS1-C	St David's Hall, HD9 2NQ
HS02	All	HS2-C	Hade Edge Band Room, HD9 2DF
HS03	All	HS4-C	Hepworth Village Hall, HD9 1TE
HS05	All	HS9-C	All Saints Church, HD9 3EA
HS06	All	HS5-C	New Mill WMC, HD9 7JT
HS07	All	HS8-C	Holmfirth Civic Hall, HD9 3AS
HS08	All	HS6-C	Scholes Methodist Church, HD9 1TA
HS09	All	HS3-C	Hade Edge Band Room, HD9 2DF
HS10	All	HS10-C	St John the Evangelist Church, HD9 3BQ
HS11	All	HS7-C	Wooldale Community Centre, HD9 1XZ

KIRKBURTON WARD

Old Polling District	Area	Proposed Polling District	Polling Station
KB01 KB02	All All	KB10-O	St Lucius Church, HD4 6TZ
KB03	All	KB9-O	St Thomas Church, HD4 6XD
KB04	All	KB3-D	Parish Church of St James The Great, WF4 4DH
KB05	All	KB6-O	Kirkburton Library, HD8 0RT
KB06	All	KB5-O	Burton Village Hall, HD8 0QT
KB07	All	KB2-D	St Bartholomew's Church, WF4 4DU
KB08	All	KB7-O	Shelley Village Hall, HD8 8HD
KB09	All	KB8-O	Shepley Methodist Church, HD8 8DB
KB10	All	KB4-D	Lepton Highlanders, HD8 0LX
DS07	All	KB1-D	Whitley Community Centre, WF12 0NB

LINDLEY WARD

Old Polling District	Area	Proposed Polling District	Polling Station
LD01	All	LD1-C	Oakes Baptist Church, HD3 3EW

LD02 GC10	All All	LD2-C	Salendine Nook Baptist Church, HD3 3SF
LD03	All	LD3-C	Lindley Methodist Church, HD3 3ND
LD04	All	LD4-C	St Philips Community Centre, HD3 3NP
LD05 CV08	All Part	LD5-C	Mount Methodist Church, HD3 3UQ
LD06	All to Greenhead Ward	GH7-C	Salvation Army Hall, HD3 4DD

LIVERSEDGE & GOMERSAL WARD

Old Polling District	Area	Proposed Polling District	Polling Station
LG01 LG02	All Part	LG2-S	St Mary's Church, BD19 4LS
LG02 BB01	Part Part	LG1-S	Gomersal Public Hall, BD19 4JP
LG03	All	LG5-S	Windybank Community Centre, WF15 8LA
LG04 LG06	All Part	LG4-S	St Andrew's Methodist Church, WF15 6EF
LG05 LG06	All Part	LG3-S	Spring Valley Community Centre, WF15 6QH
LG07	All	LG6-S	Roberttown Community Centre, WF15 7LS

MIRFIELD WARD

Old Polling District	Area	Proposed Polling District	Polling Station
MF01	All	MF1-S	Church of Christ the King, WF14 9QD
MF02	All	MF2-S	St Andrew's Methodist Church, WF14 0HX
MF03	All	MF6-S	Mirfield Library, WF14 8AN
MF04	All	MF7-S	Lower Hopton WMC, WF14 8PN
MF05	All	MF8-S	Croft House Community Centre, WF14 8HS
MF06	All	MF3-S	Mirfield Community Centre, WF14 9SG
MF07 DW07	All Part	MF4A-S MF4B-D	Mirfield Evangelical Church, WF14 0AN
MF08	All	MF5-S	St Mary's Parish Centre, WF14 9HX

NETHERTON & NEWSOME WARD (FORMERLY NEWSOME WARD)

Old Polling District	Area	Proposed Polling District	Polling Station
NE01	All	NN6-H	St Pauls Church, HD4 7PD
NE02	All	NN4-H	The Newsome Centre, HD4 6JJ

NE03 NE11	All All	NN5-H	Berry Brow Methodist Church, HD4 7LP
NE04	All to Crosland Moor Ward	CM5-H	The Youth Centre, HD1 3RT
NE05	All	NN3-H	The Ark Church, HD5 8JZ
NE06 NE07	All Part	NN1-H	The Clubhouse Longley Park Golf Club, HD5 9AX
NE07	Part to Crosland Moor Ward	CM6-H	Sikh Leisure Centre, HD1 2NX
NE08	Part to Greenhead Ward Part to Dalton Ward	GH5-H DA5-H	The Holy Trinity Church, HD1 4DT Town House, HD1 6PJ
NE09 & NE10	All All	NN2-H	Church of God of Prophecy, HD4 6DF
CN03	All	NN7-H	Netherton Methodist Church, HD 4 7ES

WARD ELECTORATE

WARD	PROPOSED POLLING DISTRICT	PROJECTED ELECTORATE (Voting at the polling station)
ALMONDBURY	AL1-H	2043
	AL2-H	1479
	AL3-H	2113
	AL4-H	1501
	AL5-H	602
	AL6-H	1806
	AL7-H	1524
ASHBROW	AB1-H	2539
	AB2-H	1844
	AB3-H	1579
	AB4-H	3285
	AB5-H	1885
	AB6-H	1648
BATLEY EAST	BE1-D	2035
	BE2-D	2237
	BE3-D	1324
	BE4-D	594
	BE5-D	2208
	BE6-D	2070
	BE7-D	797
	BE8-D	632
BATLEY WEST	BW1A-D	1535
	BW1B-S	163
	BW2-D	2025
	BW3A-D	2483
	BW3B-S	403
	BW4-D	1983
BW5-D	3240	
BIRSTALL & BIRKENSHAW	BB1-S	1359
	BB2-S	1671
	BB3-S	1811
	BB4-S	1626
	BB5-S	1098
	BB6-D	1587
	BB7-S	2916
CLECKHEATON	CL1-S	455
	CL2-S	1230
	CL3-S	2027
	CL4-S	2181
	CL5-S	569
	CL6-S	1174

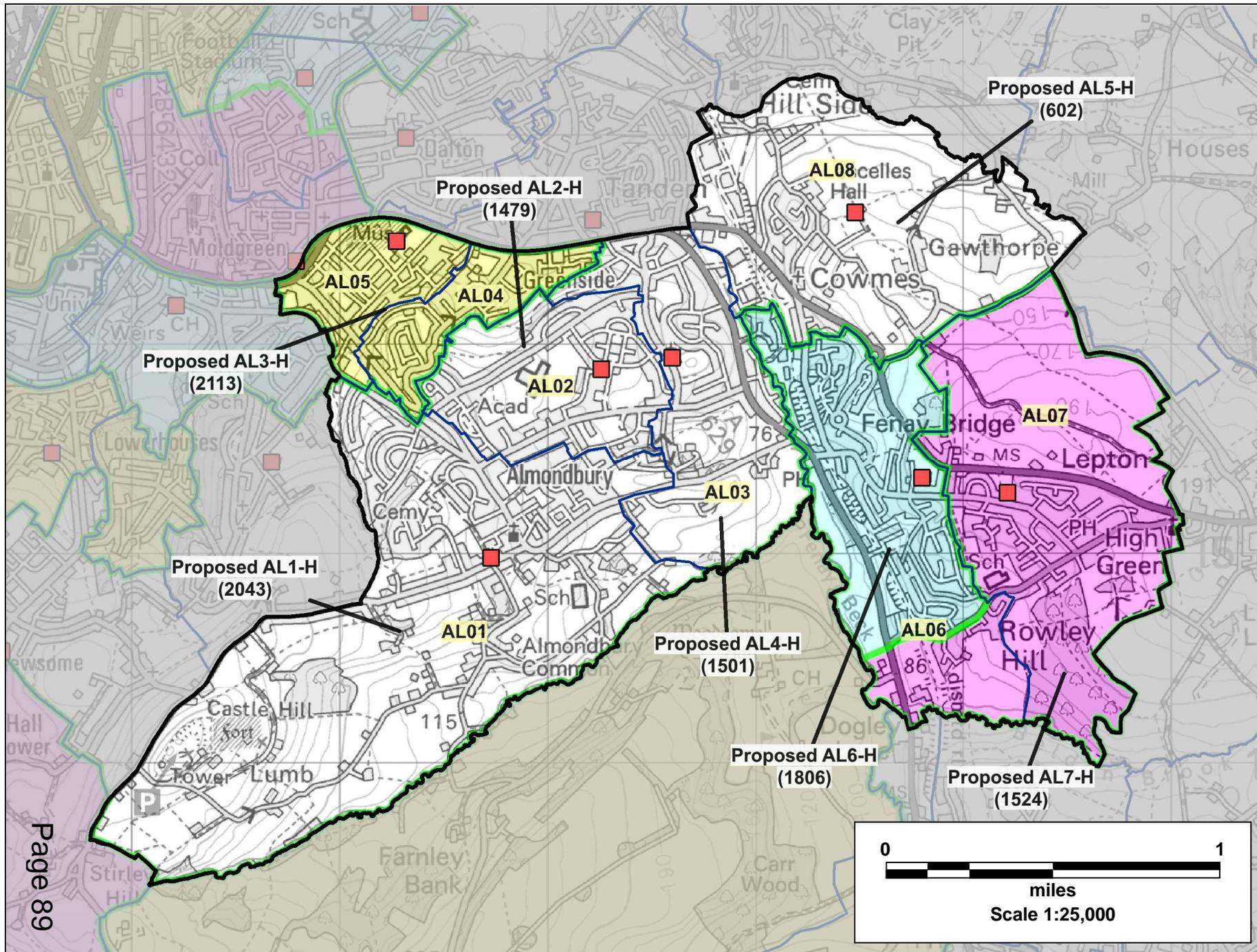
	CL7-S	2458
	CL8-S	2162
COLNE VALLEY EAST	CE1-C	808
	CE2-C	1781
	CE3-C	1834
	CE4C	1897
	CE5-C	2225
	CE6-C	1394
	CE7-C	702
	CE8-C	748
	CE9-H	1156
COLNE VALLEY WEST	CW1-C	1332
	CW2-C	1459
	CW3-C	2098
	CW4-C	721
	CW5-C	2375
	CW6-C	473
	CW7-C	652
	CW8-C	2014
CROSLAND MOOR	CM1-H	1674
	CM2-H	2414
	CM3-H	3210
	CM4-H	1423
	CM5-H	1889
	CM6-H	1140
DALTON WARD	DA1-H	1460
	DA2-H	2165
	DA3-H	1228
	DA4-H	1866
	DA5-H	1797
	DA6-S	2642
DENBY DALE	DD1-O	1970
	DD2-O	2160
	DD3-O	412
	DD4-O	1059
	DD5-O	1676
	DD6-O	1496
	DD7-O	1273
	DD8-O	1033
	DD9-O	180
DEWSBURY EAST	DE1-D	2227
	DE2-D	2180
	DE3-D	1936
	DE4-D	2176
	DE5-D	1242

	DE6-D	1288
	DE7-D	2182
DEWSBURY SOUTH	DS1-D	2483
	DS2-D	1953
	DS3-D	2932
	DS4-D	1604
	DS5-D	1138
	DS6-D	1525
DEWSBURY WEST	DW1-D	2096
	DW2-D	1840
	DW3-D	1866
	DW4-D	1954
	DW5-D	1724
	DW6-D	2124
GREENHEAD	GH1-H	2144
	GH2-H	1778
	GH3-H	2153
	GH4-H	1850
	GH5-H	1911
	GH6-H	1837
	GH7-H	1679
HECKMONDWIKE	HE1-S	2058
	HE2-S	1997
	HE3-S	2606
	HE4-S	1313
	HE5-S	1404
	HE6-S	1265
HOLME VALLEY NORTH	HN1-C	1176
	HN2-C	1860
	HN3-C	850
	HN4-C	1149
	HN5-C	1897
	HN6-C	3813
HOLME VALLEY SOUTH	HS1-C	1455
	HS2-C	194
	HS3-C	564
	HS4-C	658
	HS5-C	1203
	HS6-C	1203
	HS7-C	2750
	HS8-C	1550
	HS9-C	1346
	HS10-C	1661
KIRKBURTON	KB1-D	309

	KB2-D	920
	KB3-D	1352
	KB4-D	398
	KB5-O	1182
	KB6-O	1613
	KB7-O	1733
	KB8-O	1633
	KB9-O	595
	KB10-O	1111
LINDLEY	LD1-C	2455
	LD2-C	2587
	LD3-C	2546
	LD4-C	2471
	LD5-C	2024
LIVERSEDGE & GOMERSAL	LG1-S	2245
	LG2-S	2136
	LG3-S	1458
	LG4-S	1976
	LG5-S	1903
	LG6-S	2327
MIRFIELD	MF1-S	2723
	MF2-S	1785
	MF3-S	2176
	MF4A-S	1172
	MF4B-D	84
	MF5-S	761
	MF6-S	2099
	MF7-S	1675
	MF8-S	531
NETHERTON & NEWSOME	NN1-H	1648
	NN2-H	1971
	NN3-H	943
	NN4-H	2417
	NN5-H	1451
	NN6-H	382
	NN7-H	2368

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Almondbury Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

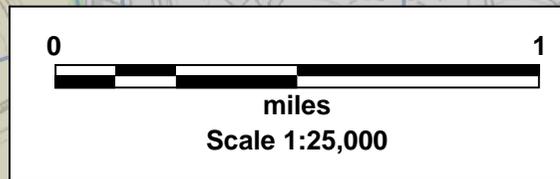
- Polling Districts (shaded areas)

Data and Insight Service

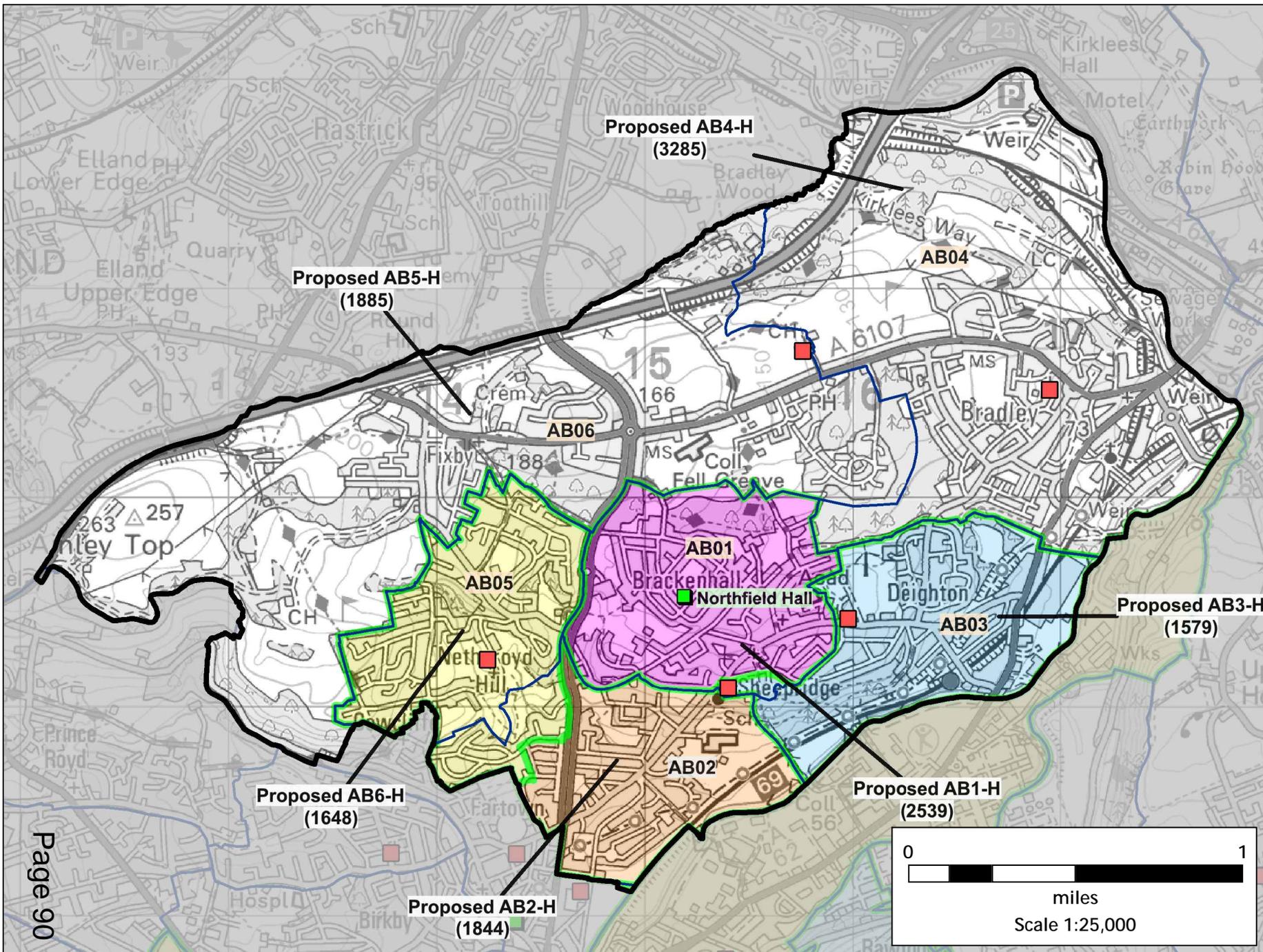
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Ashbrow Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

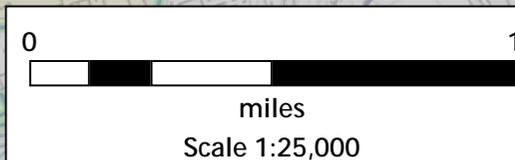
- Polling Stations
- Polling Districts (shaded areas)

Data and Insight Service

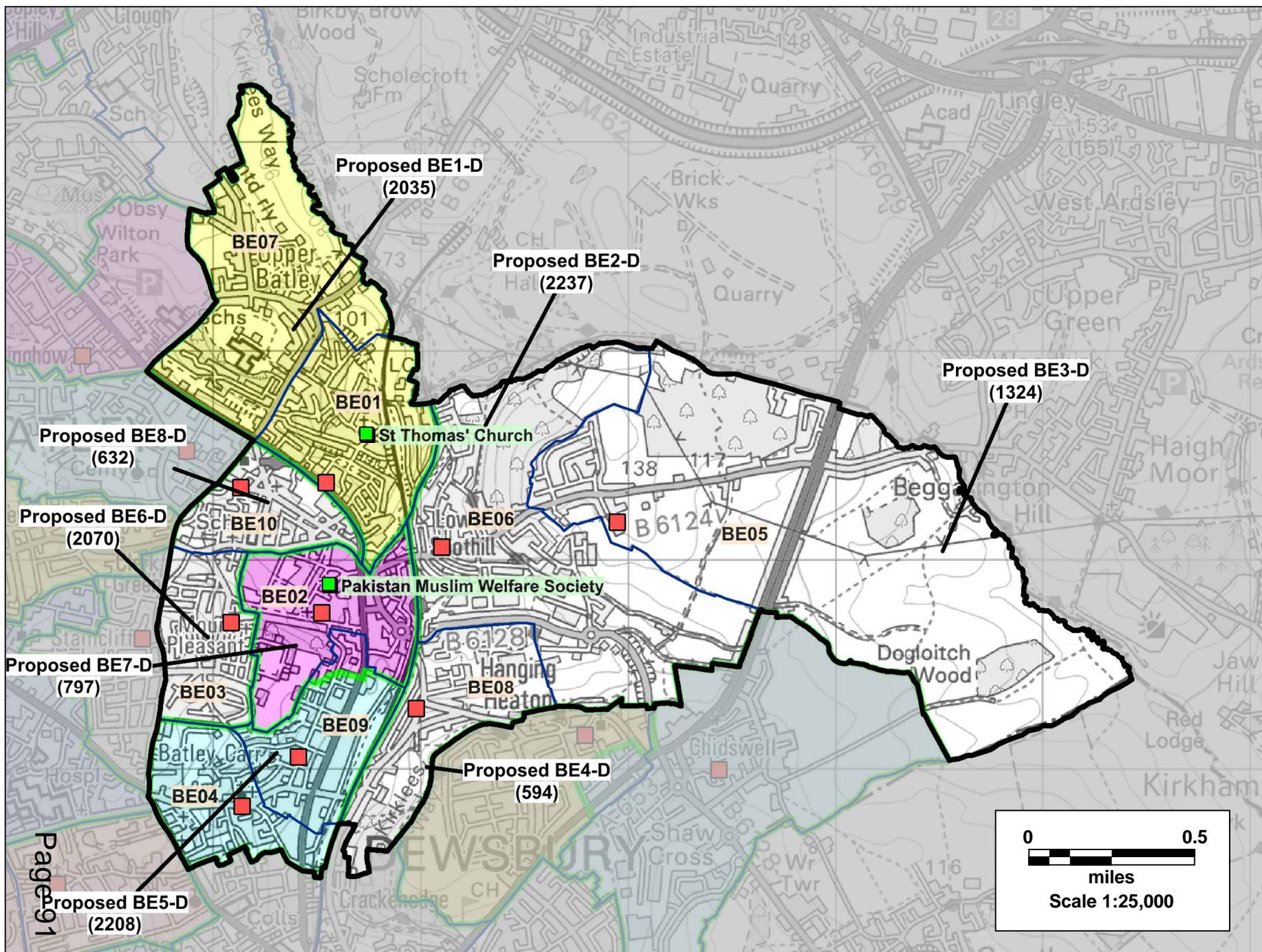
Date:
02/07/2025

Filename:
ASH2026PD.WOR

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Batley East Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

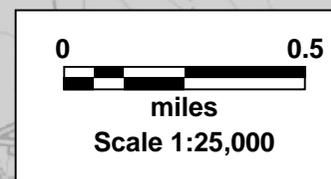
- Polling Stations
- Polling Districts (shaded areas)

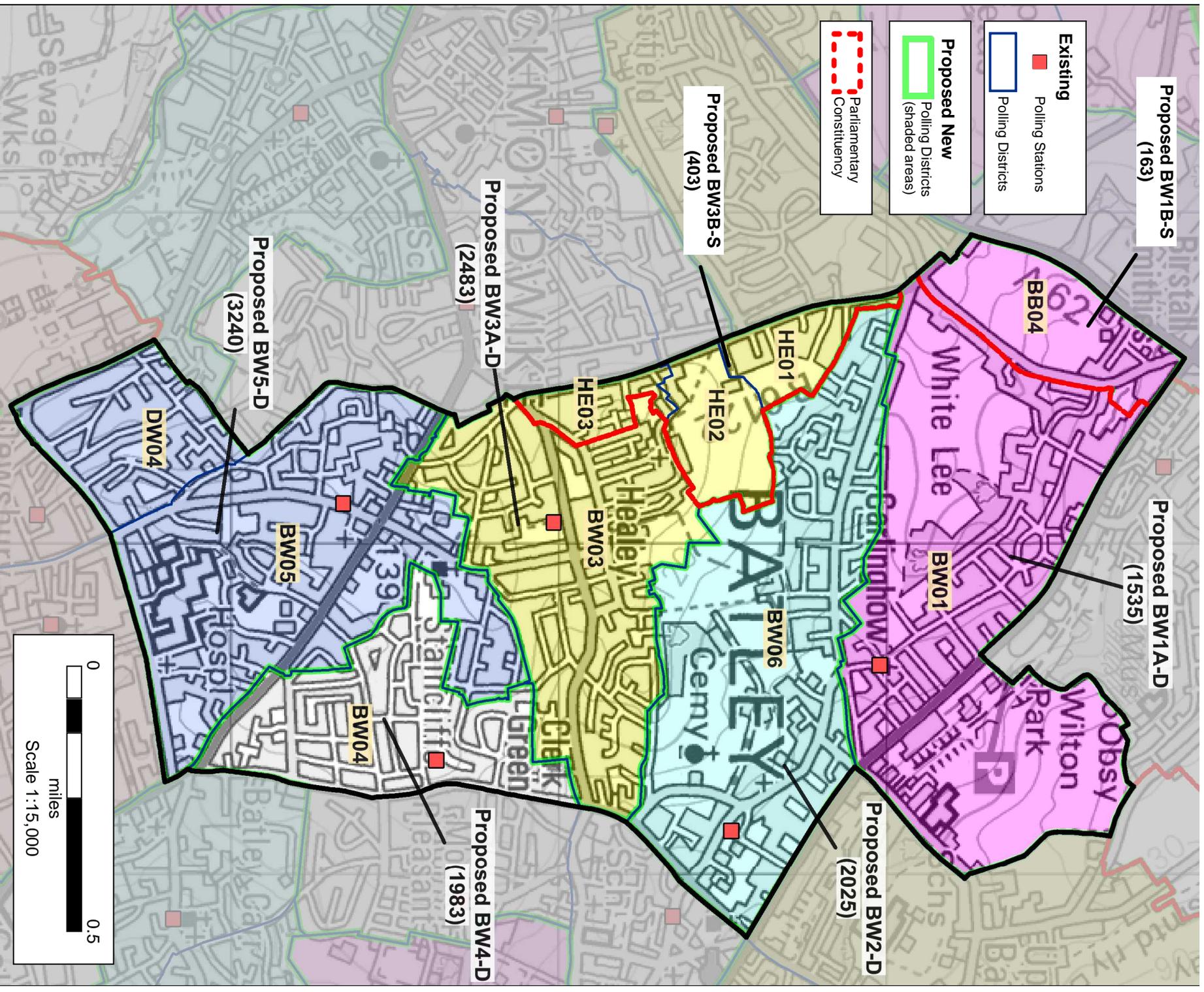
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02/07/2025

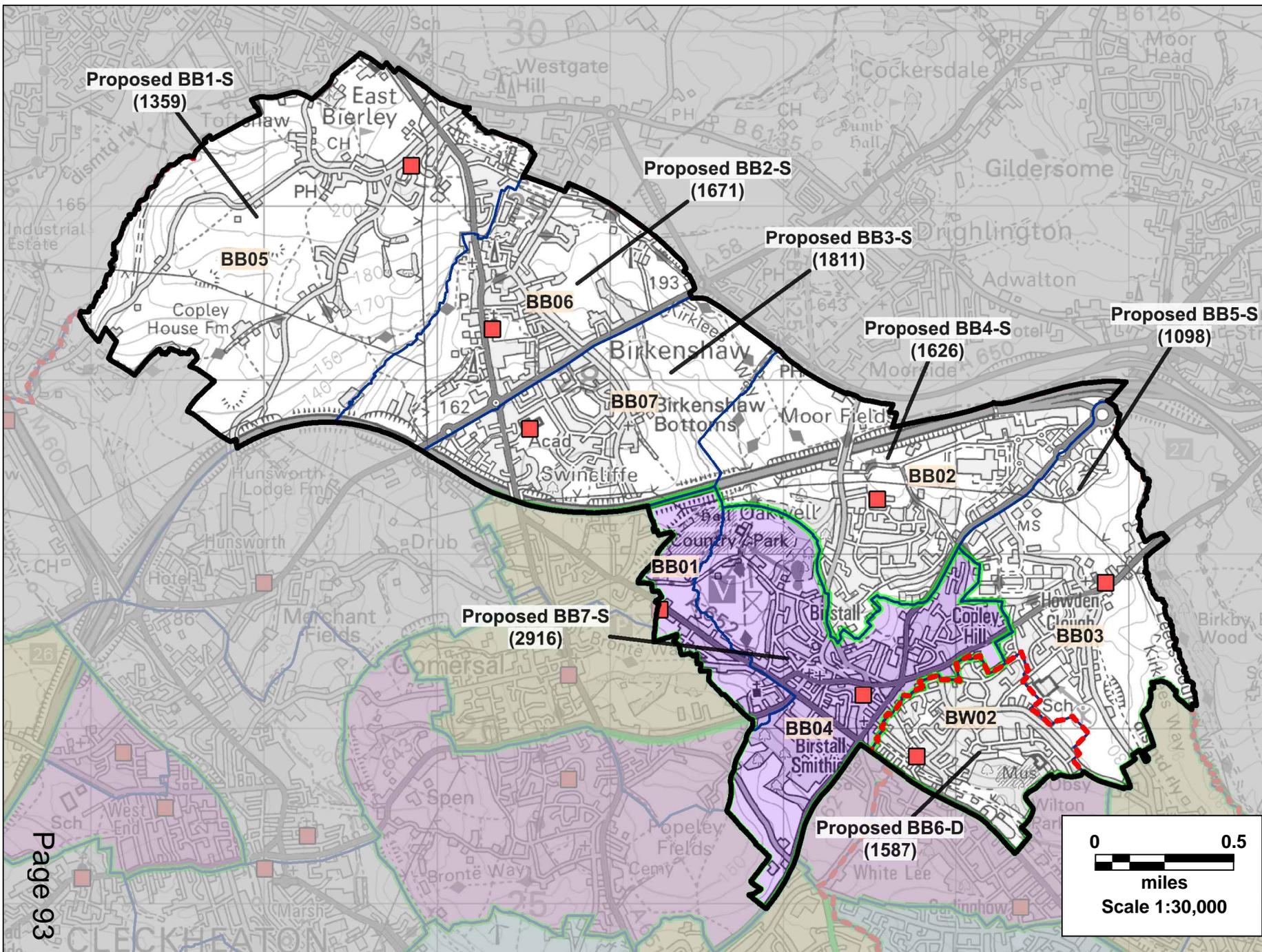
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BAE2026PD.WOR

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Survey
AC0000851069.





Birstall and Birkenshaw Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

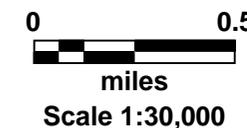
- Polling Districts (shaded areas)
- Parliamentary Constituency

Data and Insight Service

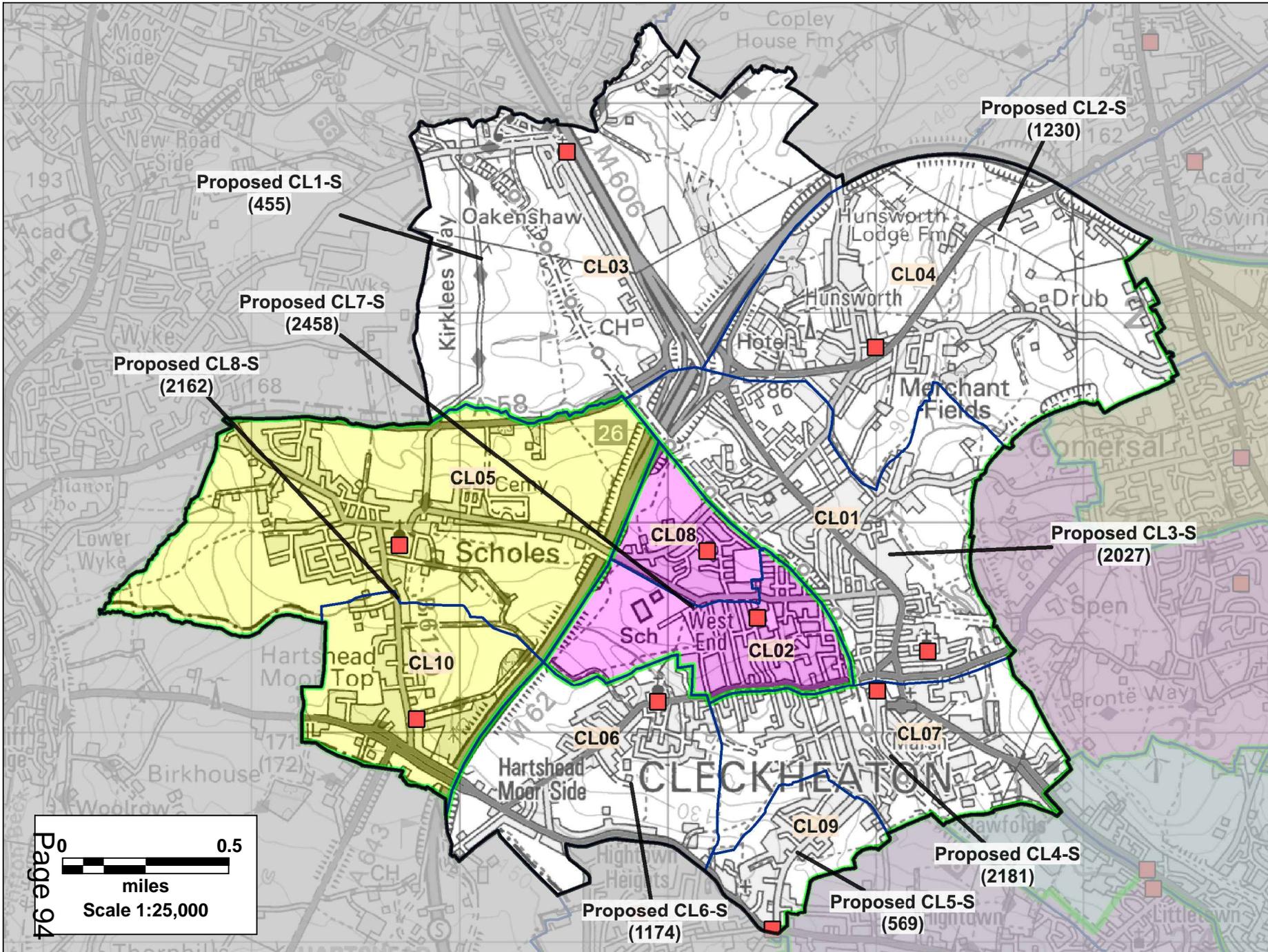
Date:
08/07/2025

Filename:
BBB2026PD.WOR

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Survey
AC0000851069.



Cleckheaton Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

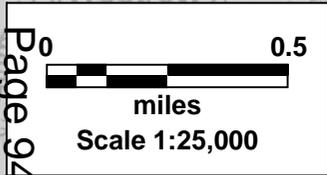
Proposed New

- Polling Districts (shaded areas)

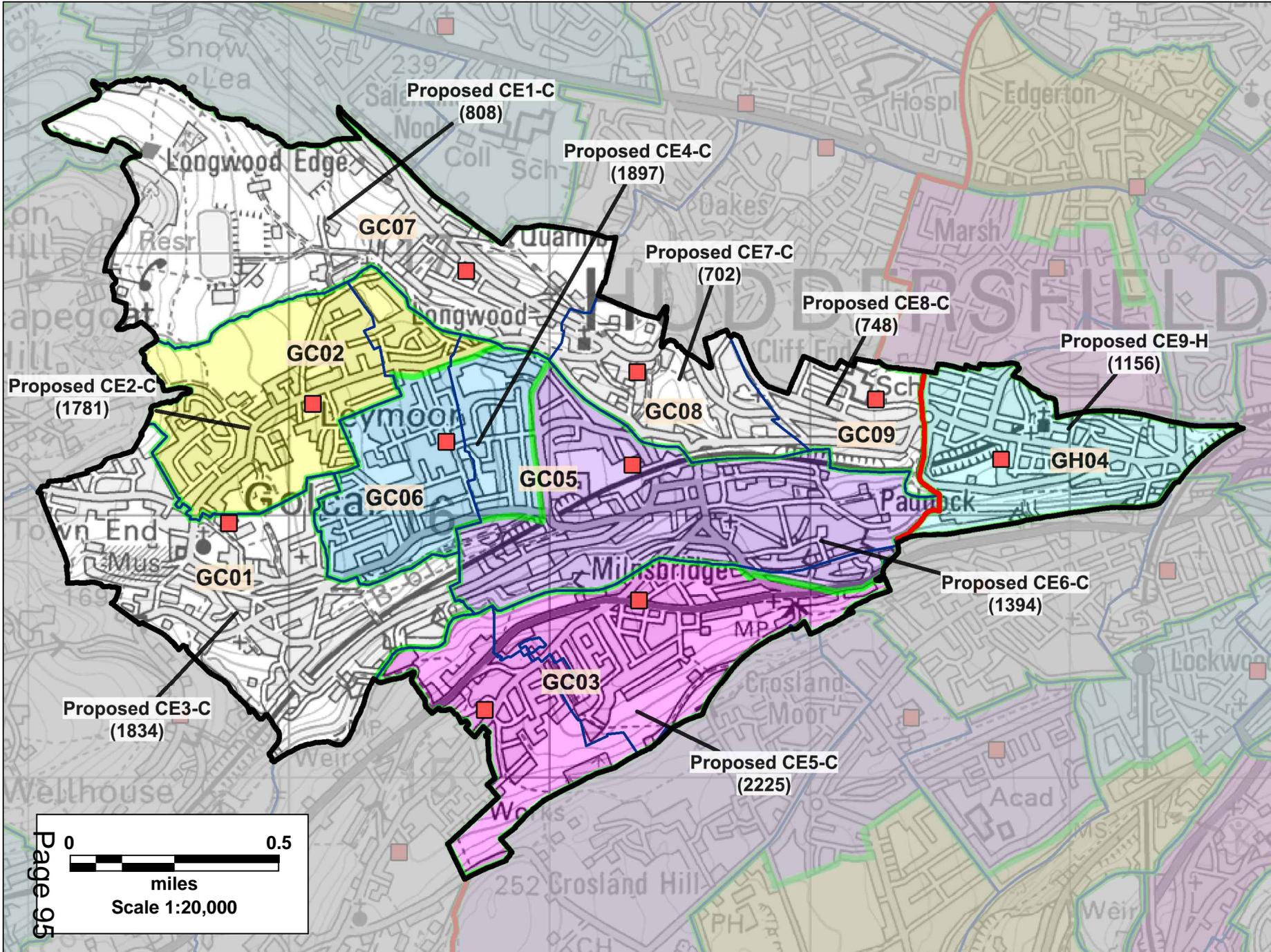
Data and Insight Service

Date: 08/07/2025
 Filename: CLE2026PD.WOR

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Colne Valley East Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

- Polling Districts (shaded areas)

⋯ Parliamentary Constituency

Data and Insight Service

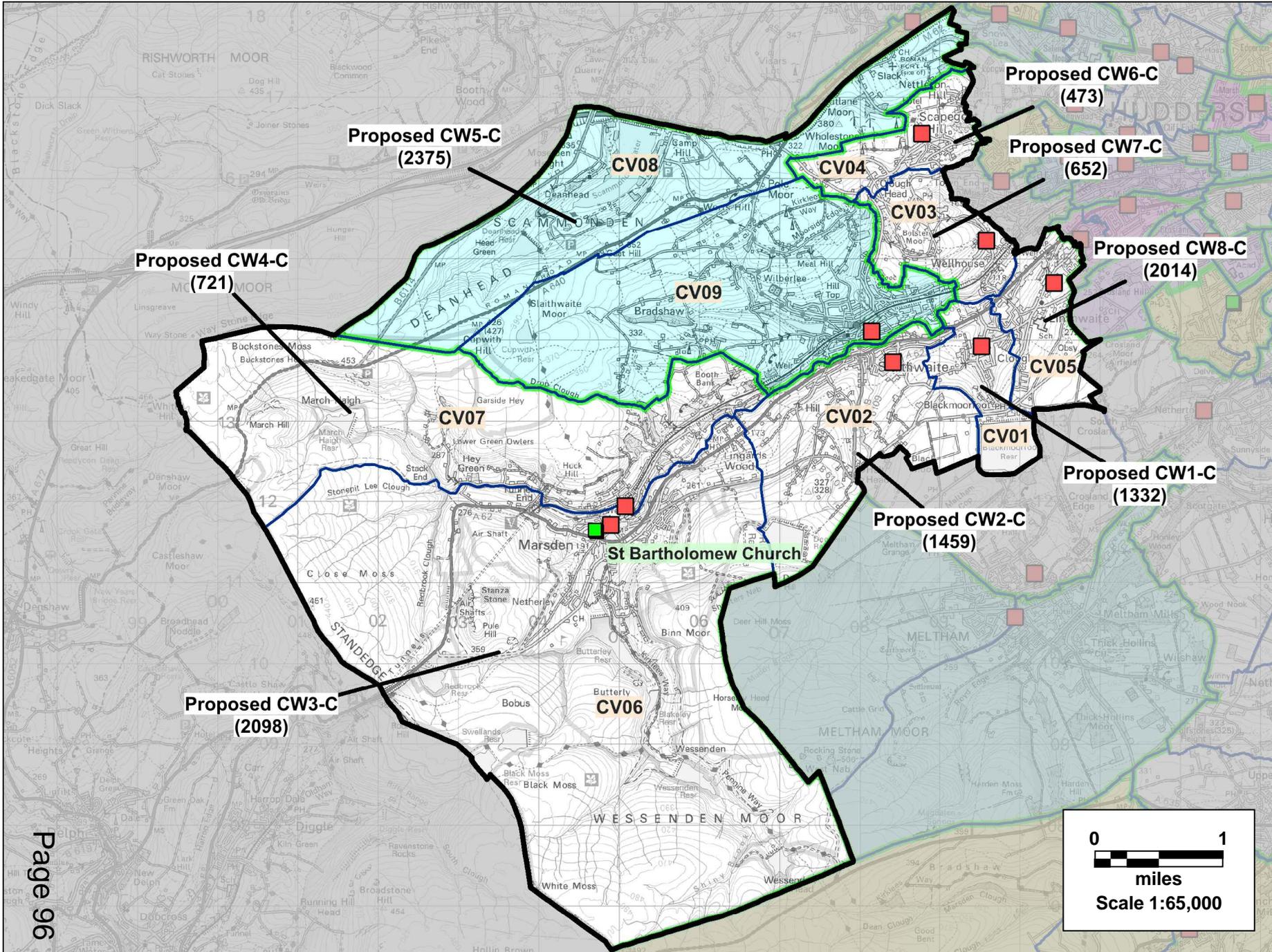
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15/07/2025

Filename:
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Colne Valley West Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

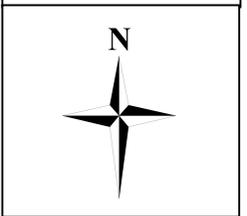
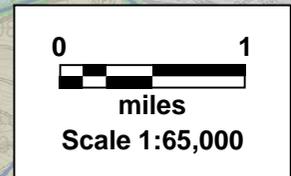
Proposed New

- Polling Stations
- Polling Districts (shaded areas)

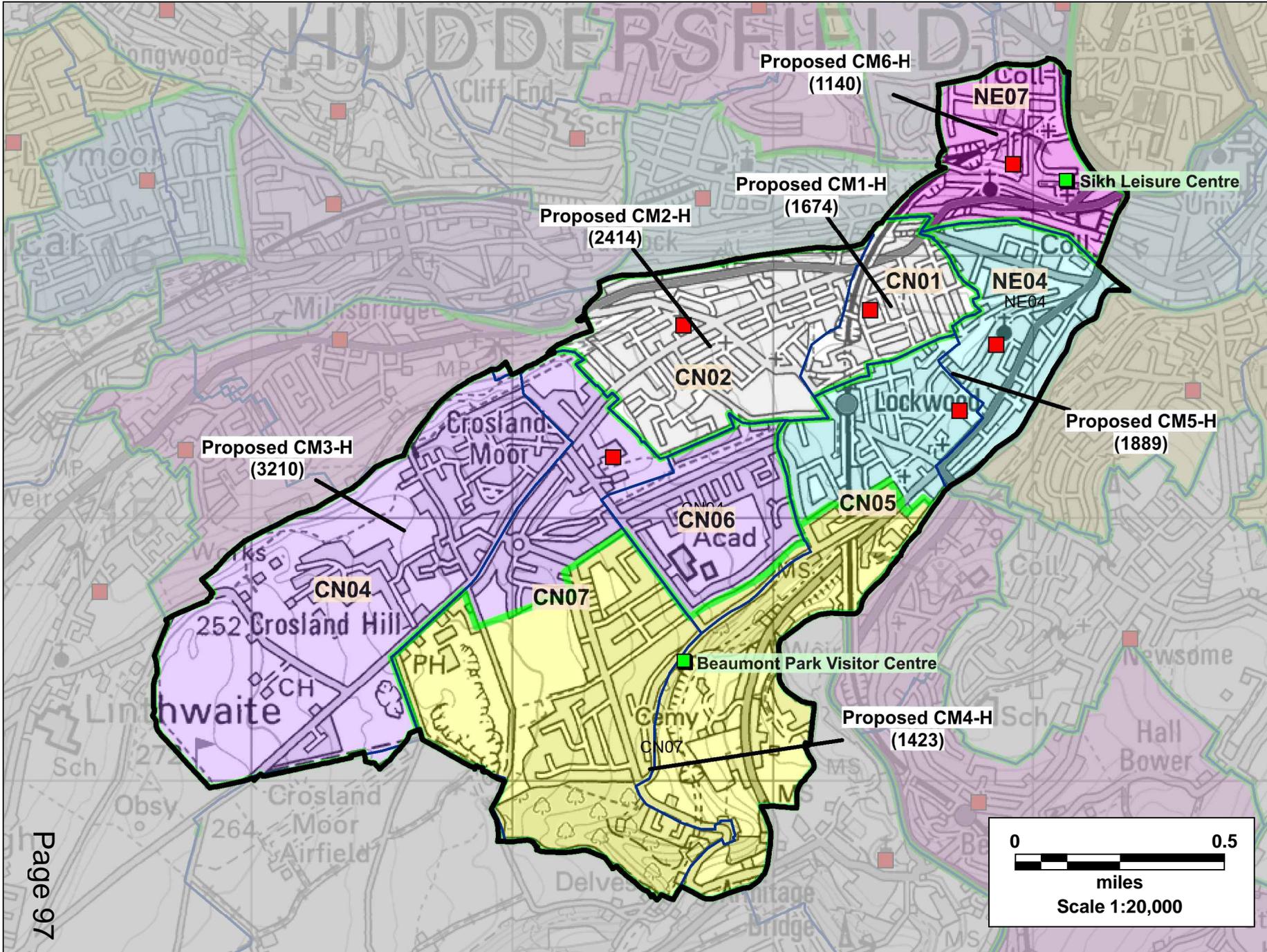
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Date: 02/07/2025
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Crosland Moor Ward, Polling Districts and Polling Stations



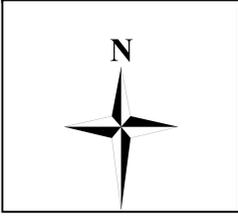
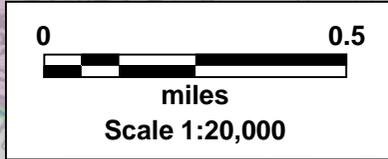
Existing
■ Polling Stations
 Polling Districts

Proposed New
■ Polling Stations
 Polling Districts (shaded areas)

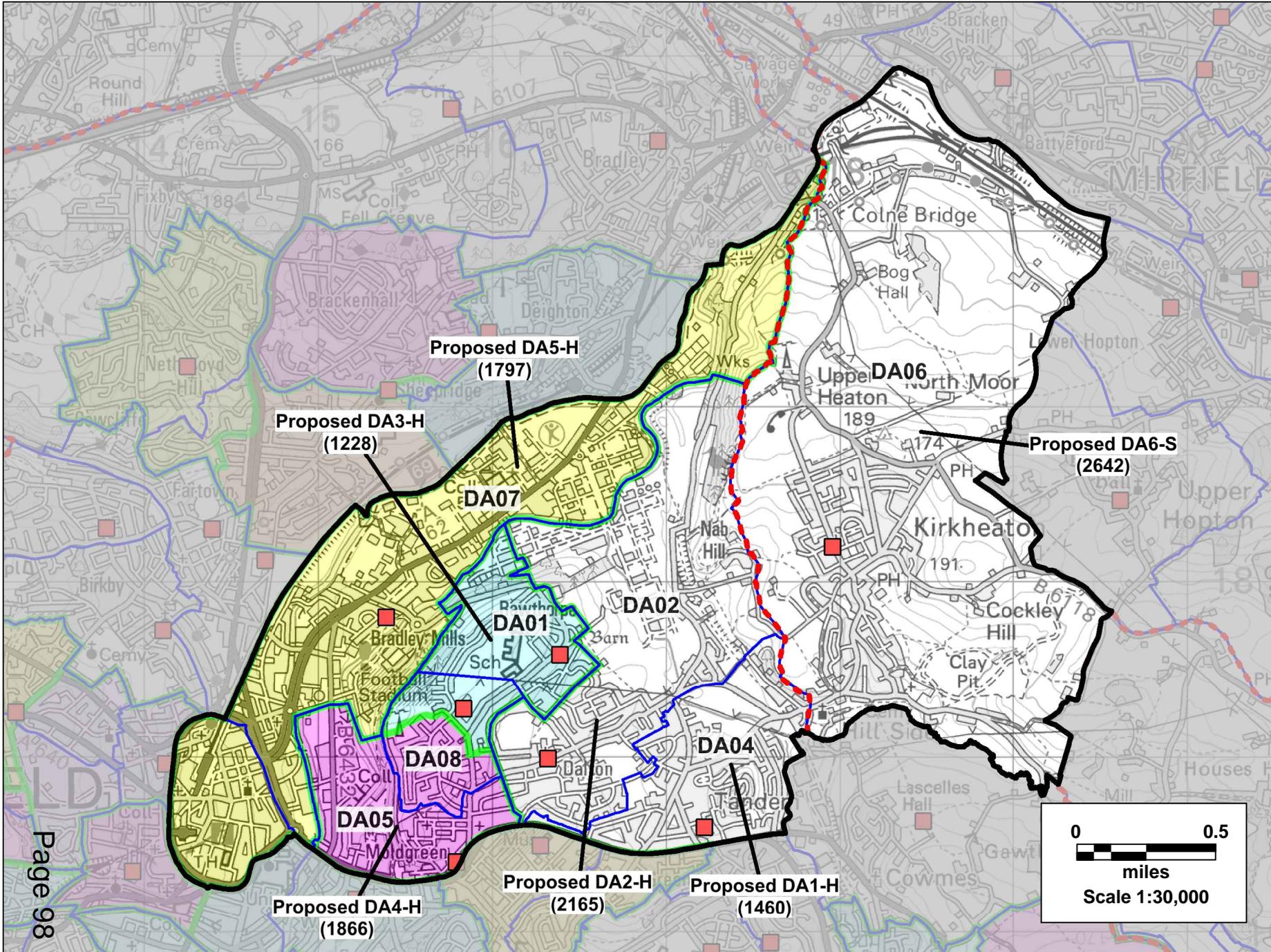
Data and Insight Service

Date: 02/07/2025
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Dalton Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

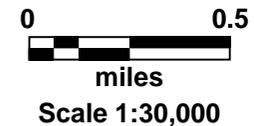
Proposed New

- Polling Districts (shaded areas)
- Parliamentary Constituency

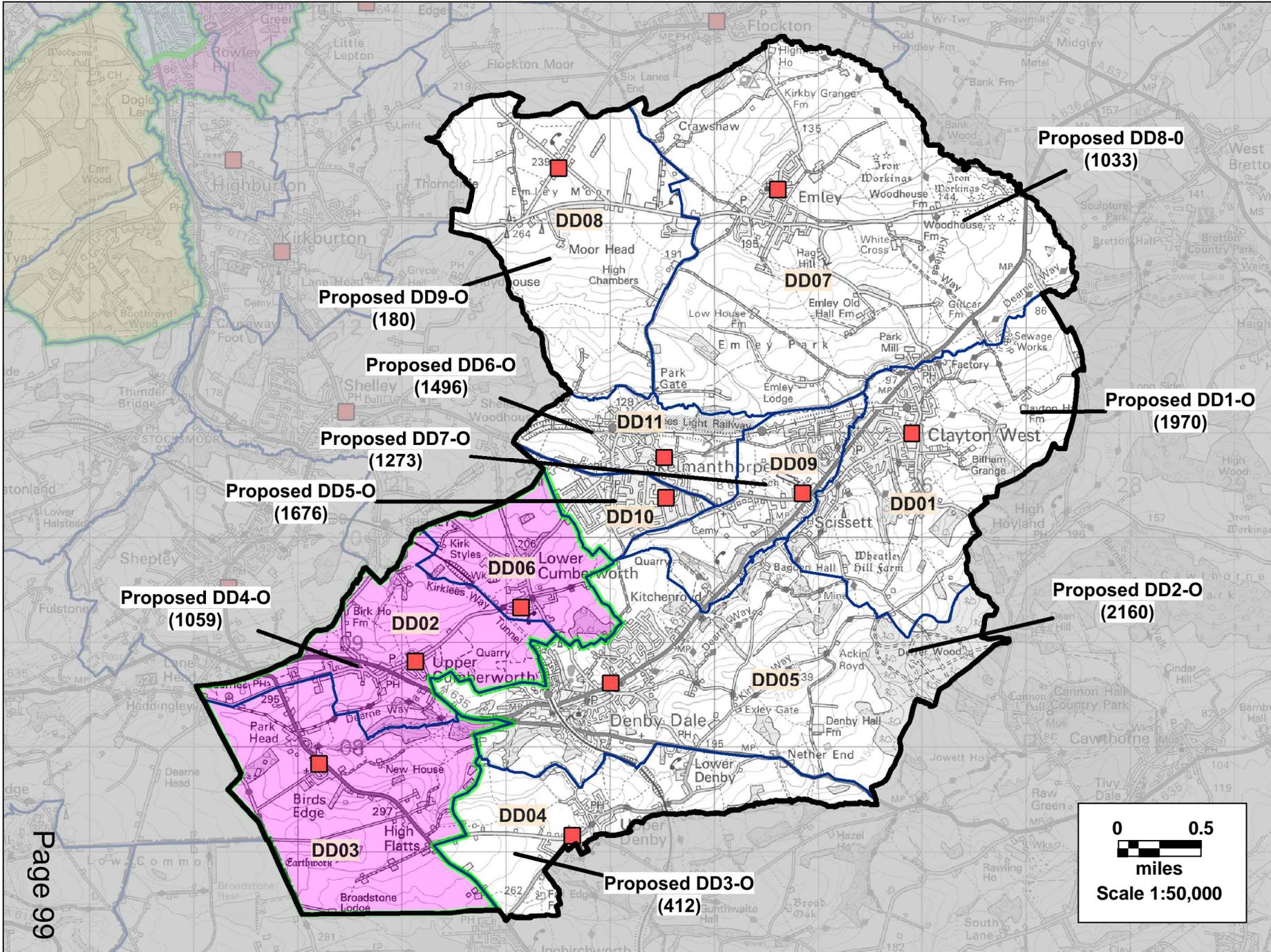
Data and Insight Service

Date:
02/07/2025
Filename:
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Denby Dale Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

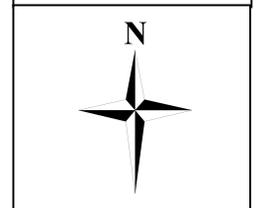
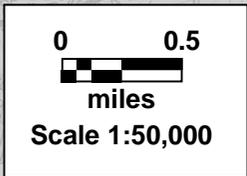
- Polling Districts (shaded areas)

Data and Insight Service

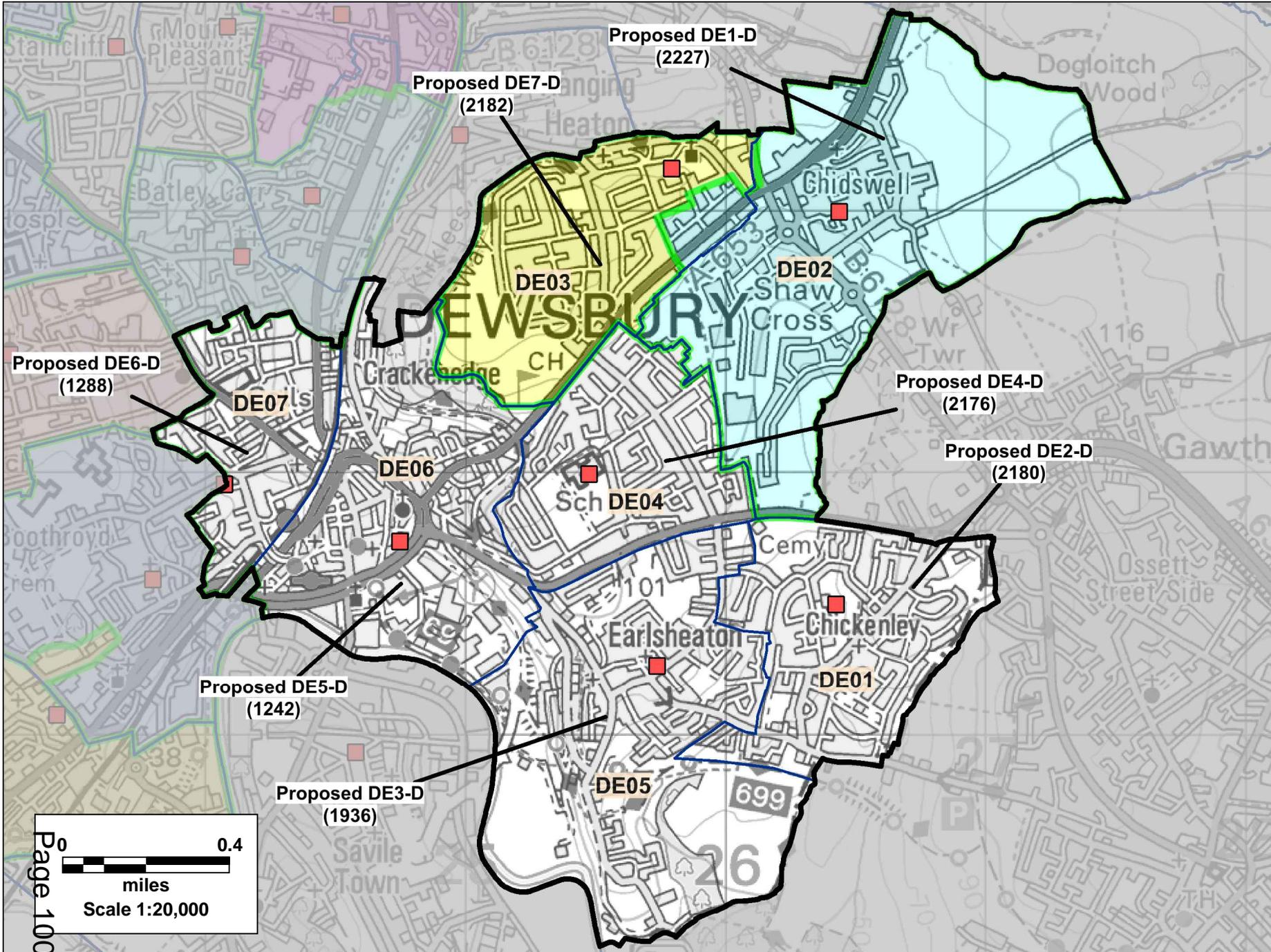
Date:
02/07/2025

Filename:
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Dewsbury East Ward, Polling Districts and Polling Stations



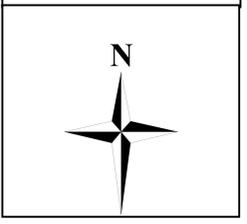
Existing
■ Polling Stations
□ Polling Districts

Proposed New
■ Polling Districts (shaded areas)

Data and Insight Service

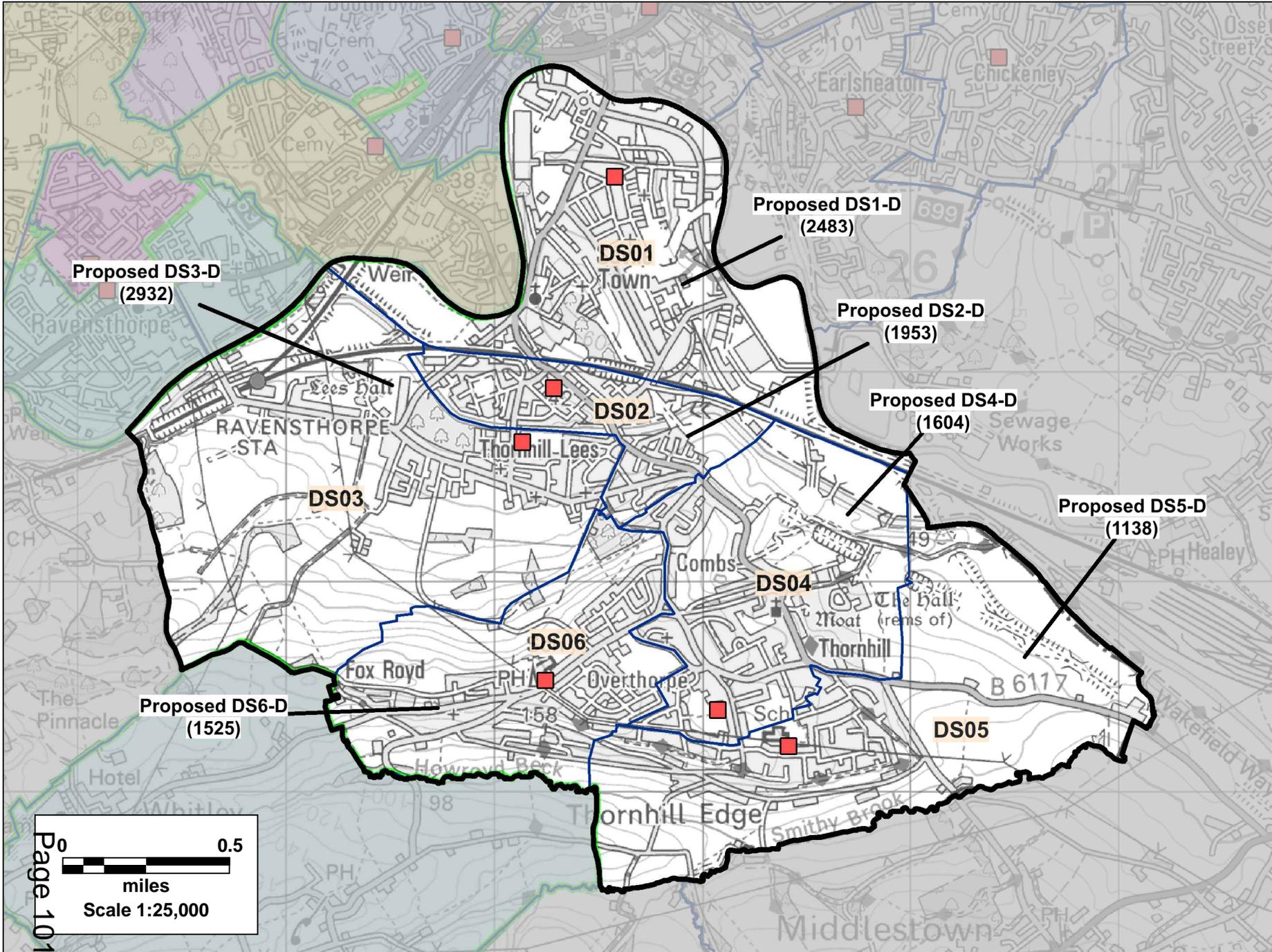
Date: 02/07/2025
Filename: DWE2026PD.WOR

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Dewsbury South Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

- Polling Districts (none in ward)

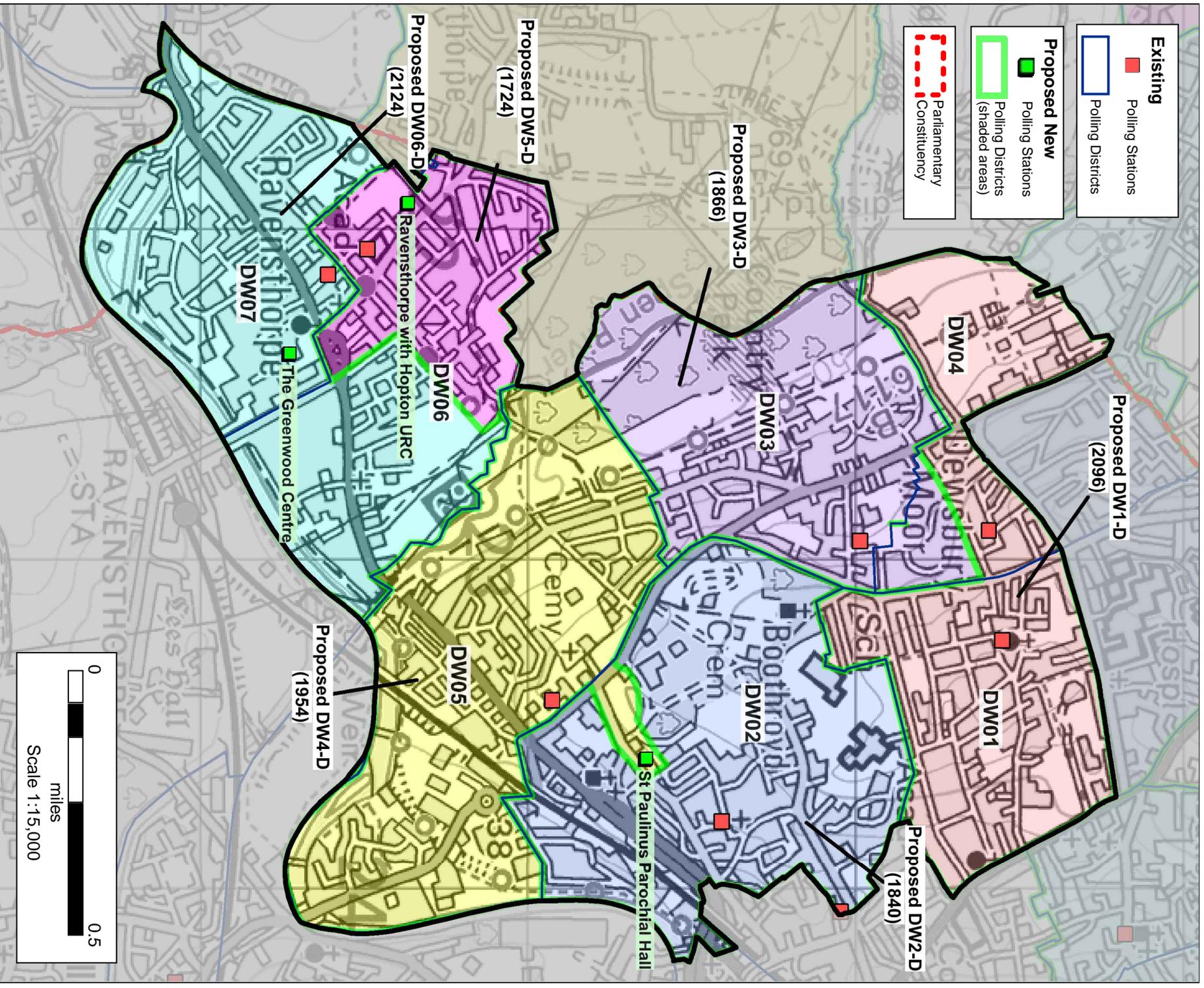
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Date:
02/07/2025

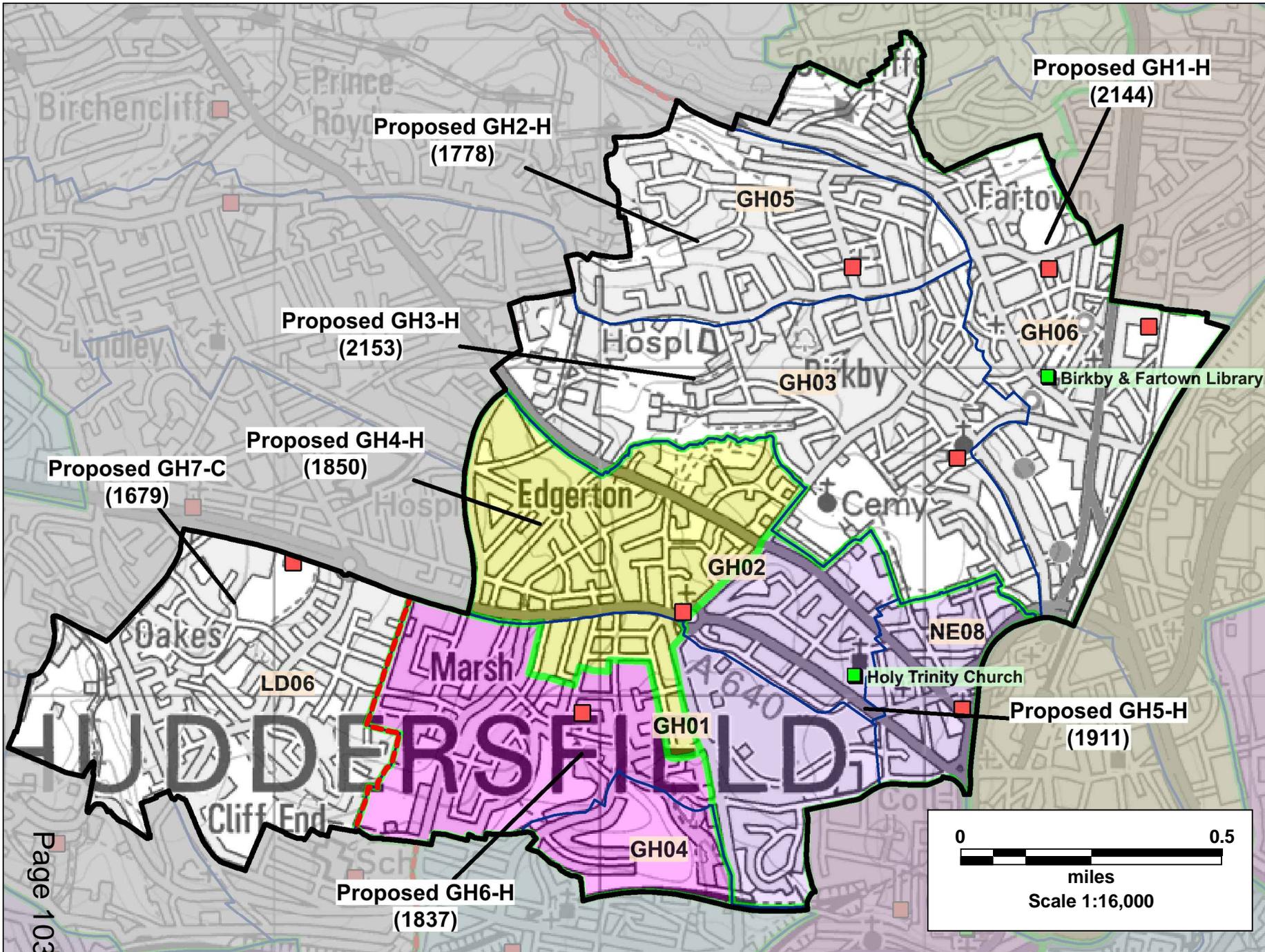
Filename:
DWS2026PD.WOR

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Greenhead Ward, Polling Districts and Polling Stations



Existing
■ Polling Stations
 Polling Districts

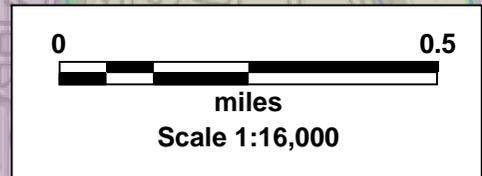
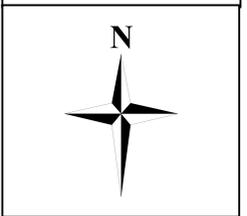
Proposed New
■ Polling Stations
 Polling Districts (shaded areas)

Parliamentary Constituency

Data and Insight Service

Date: 15/07/2025
 Filename: GRE2026PD.WOR

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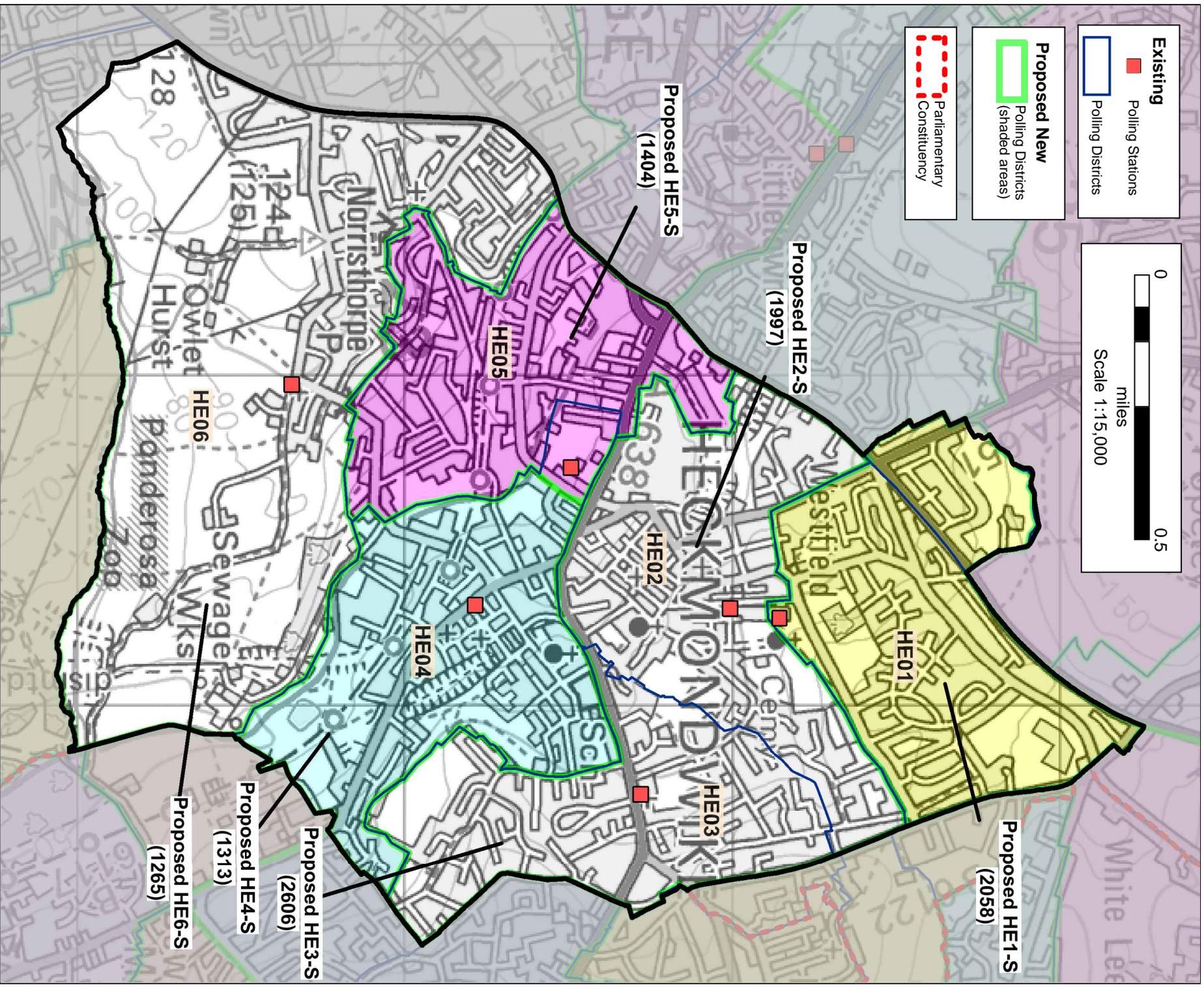
Existing

- Polling Stations
- Polling Districts

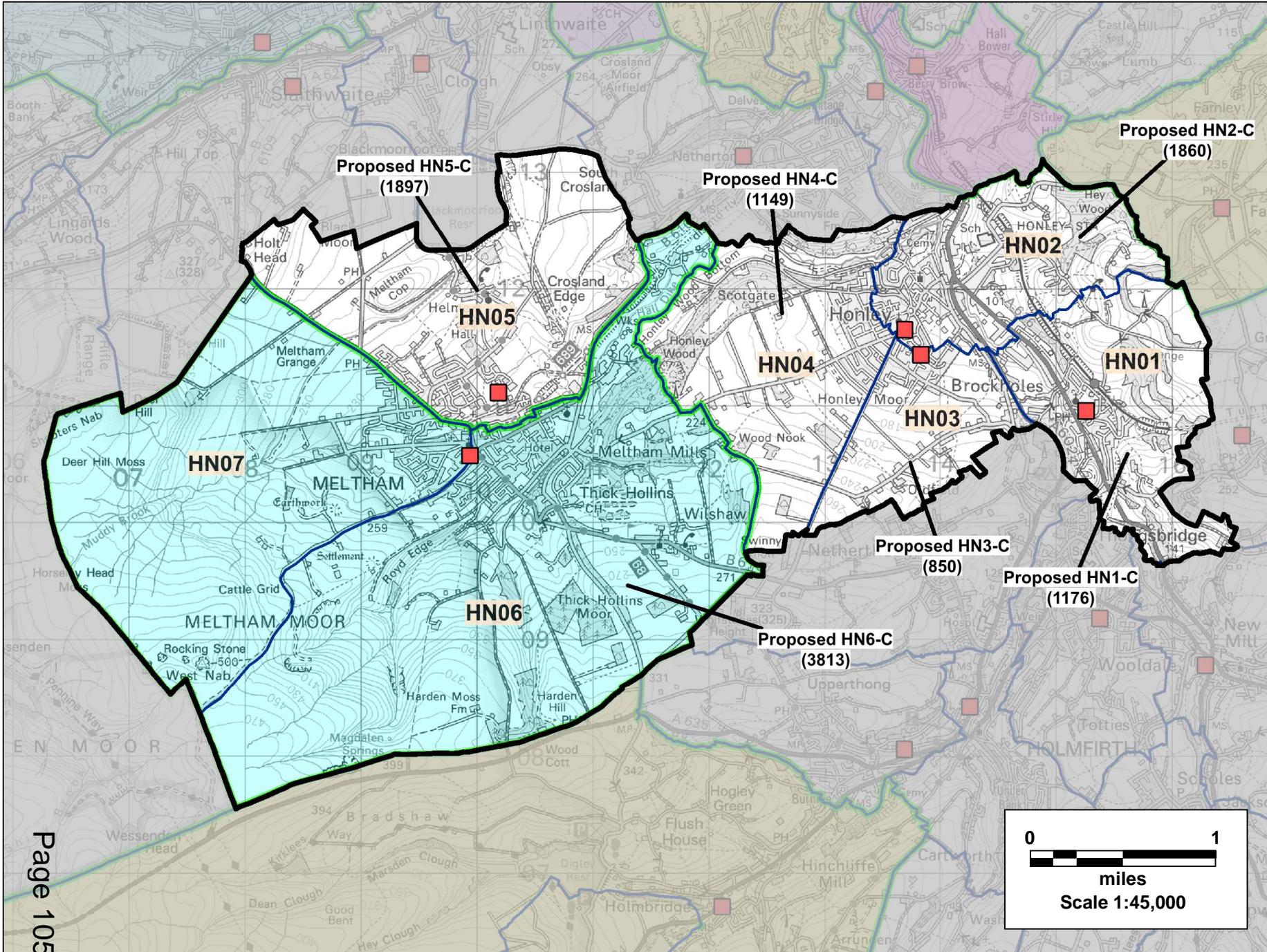
Proposed New

- Polling Districts (shaded areas)

- ⋮ Parliamentary Constituency



Holme Valley North Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

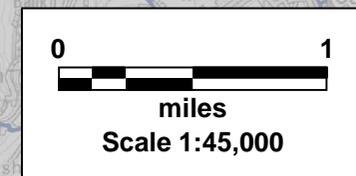
- Polling Districts (shaded areas)

Data and Insight Service

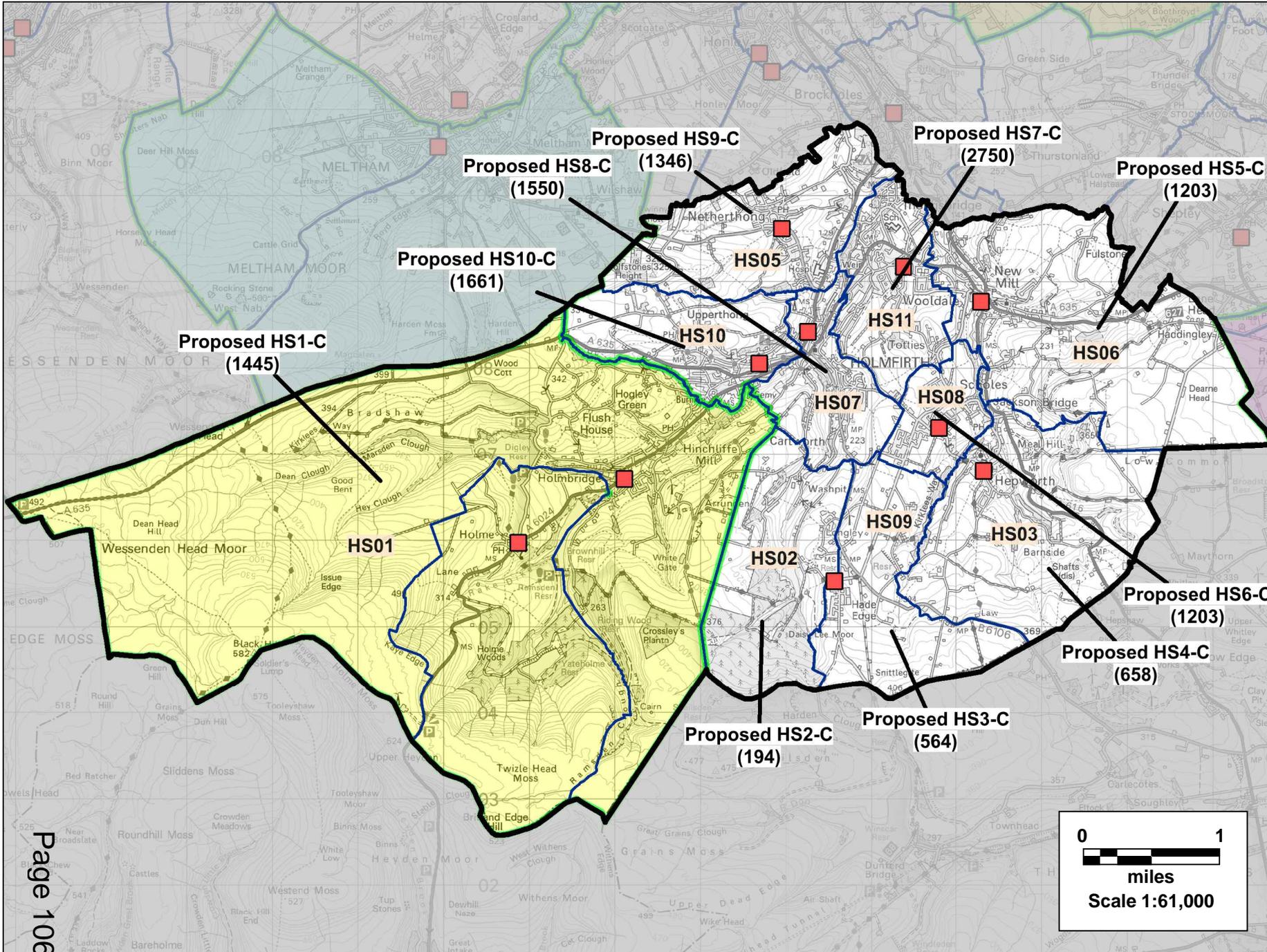
Date:
03/07/2025

Filename:
HVN2026PD.WOR

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Holme Valley South Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

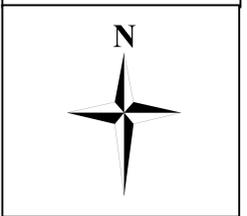
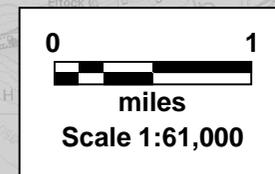
- Polling Districts (shaded areas)

Data and Insight Service

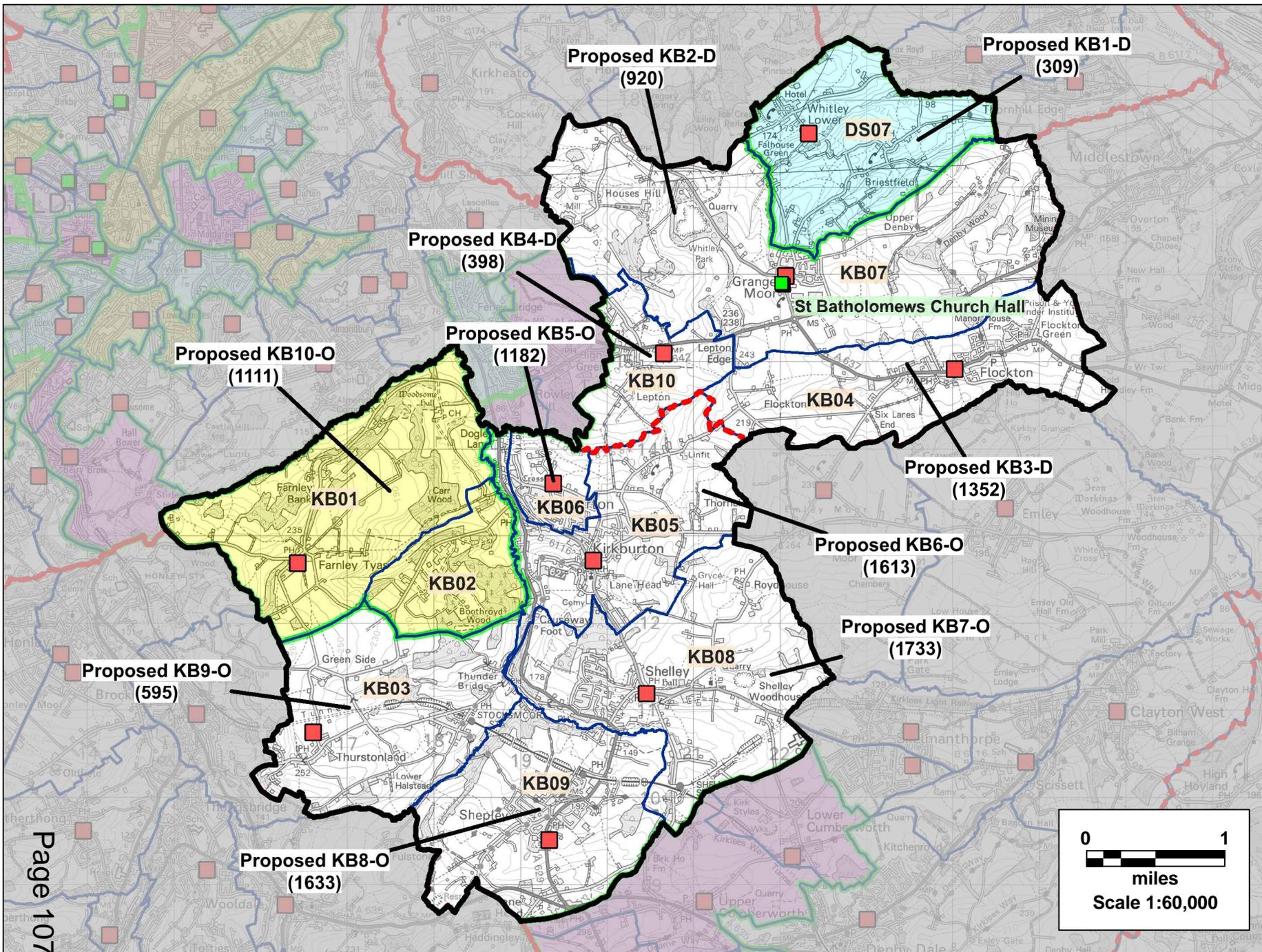
Date:
03/07/2025

Filename:
HVS2026PD.WOR

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Survey
AC0000851069.



Kirkburton Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

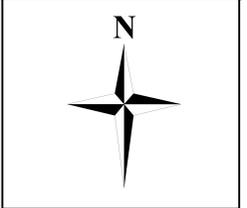
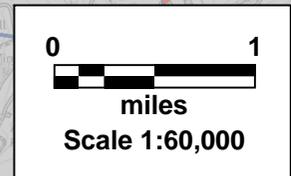
- Polling Stations
- Polling Districts (shaded areas)

Parliamentary Constituency

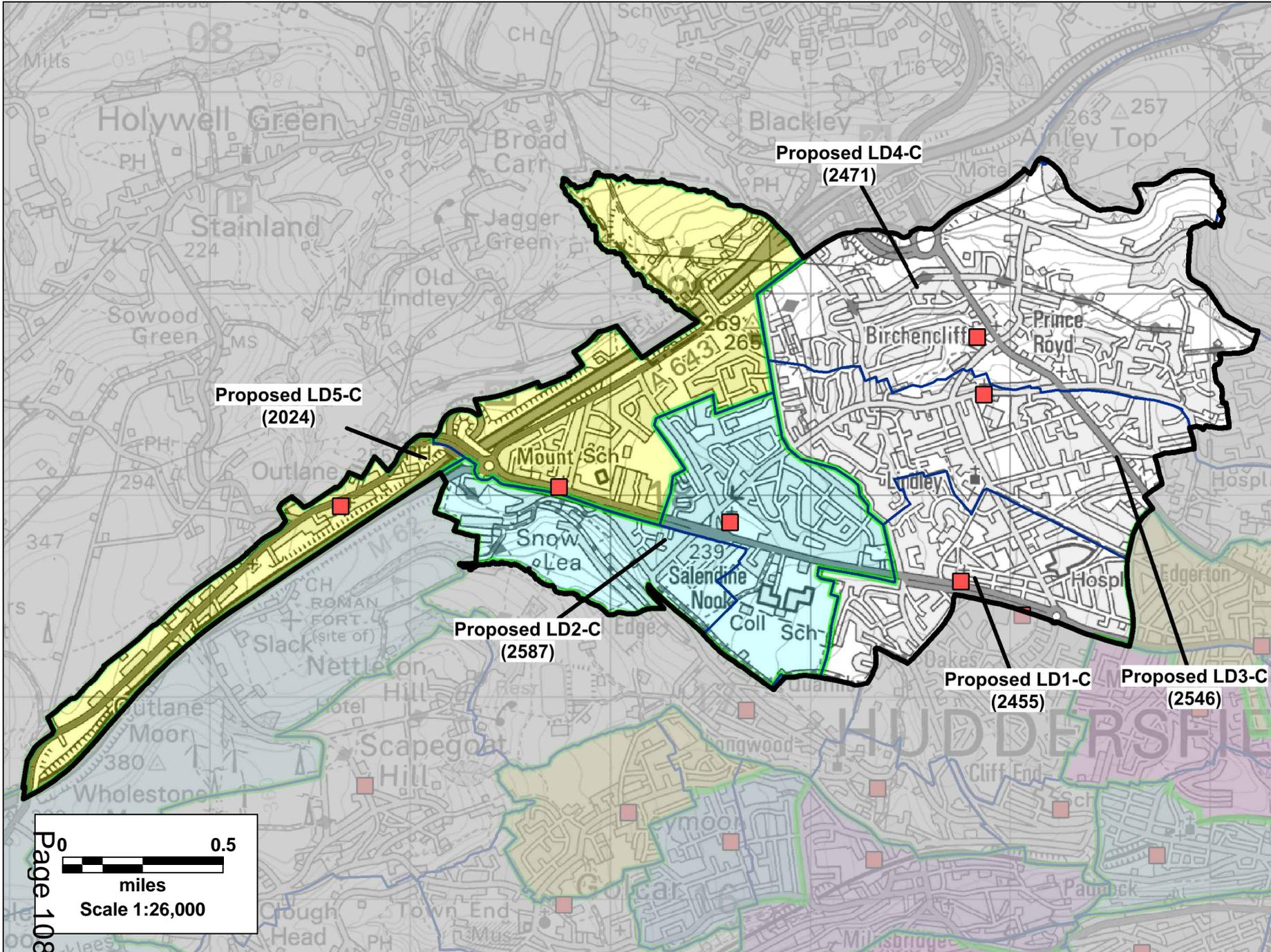
Data and Insight Service

Date: 03/07/2025
Filename:

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Lindley Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

- Polling Districts (shaded areas)

Data and Insight Service

Date: 03/07/2025
Filename:

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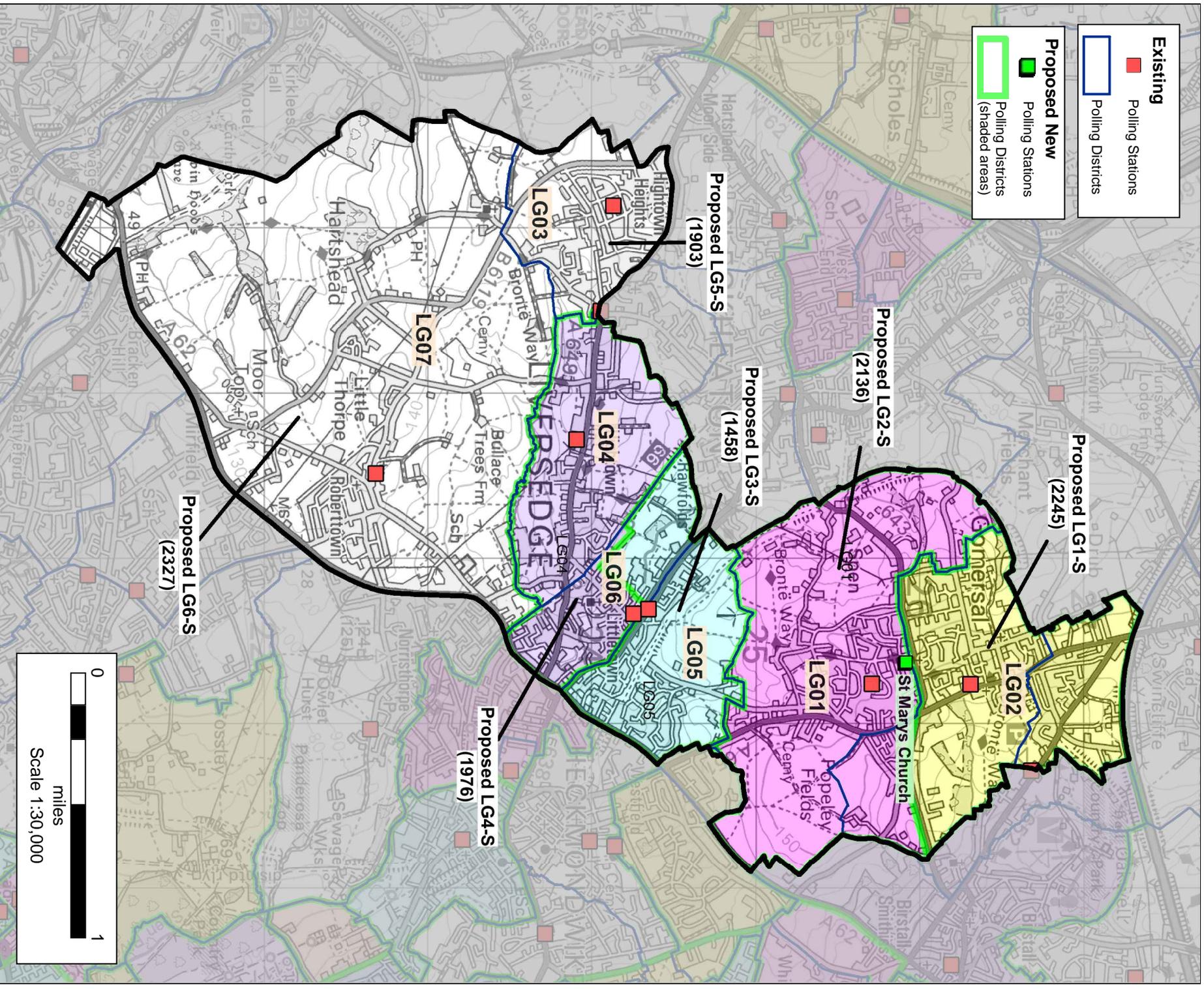


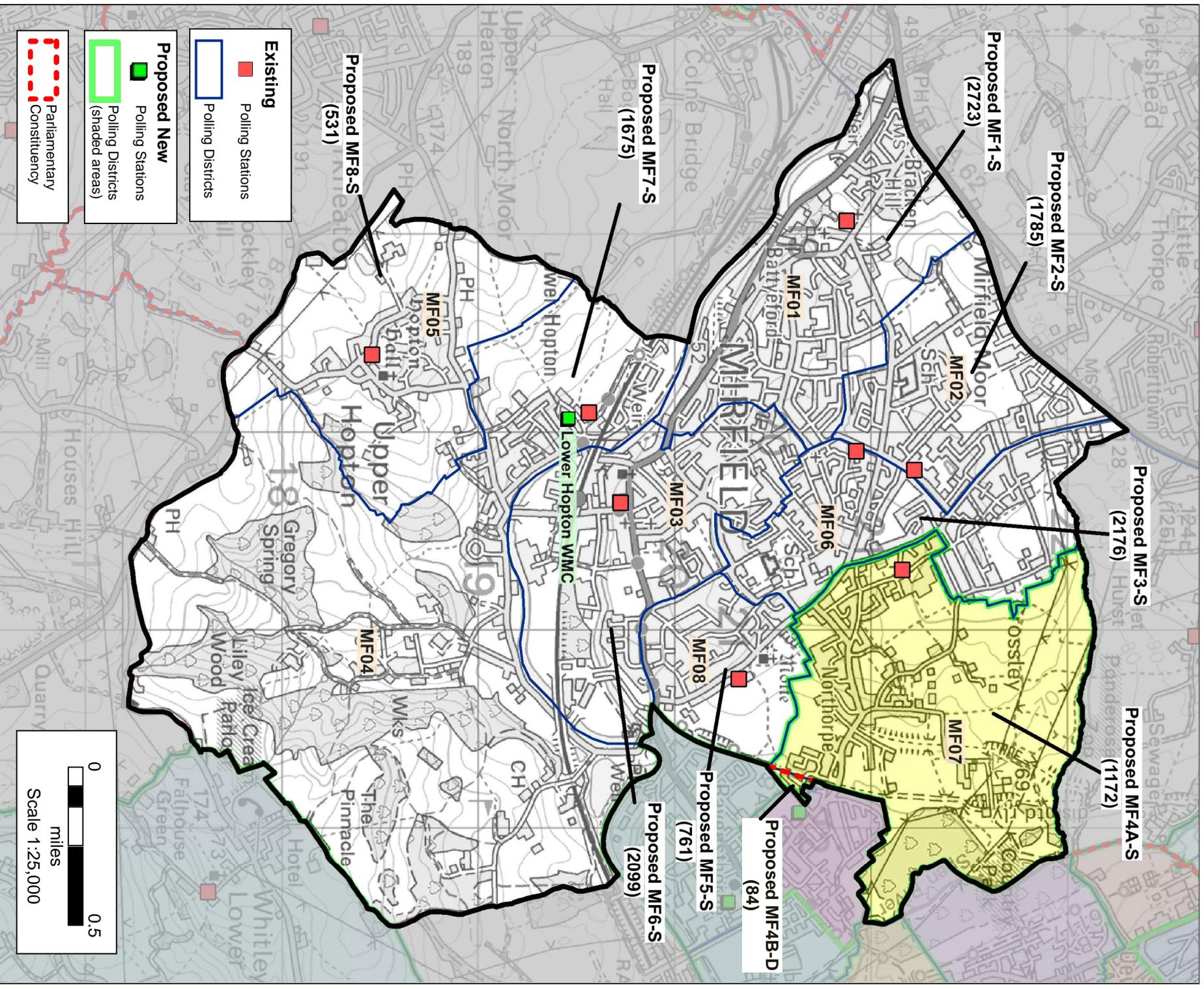
Existing

- Polling Stations
- Polling Districts

Proposed New

- Polling Stations
- Polling Districts (shaded areas)





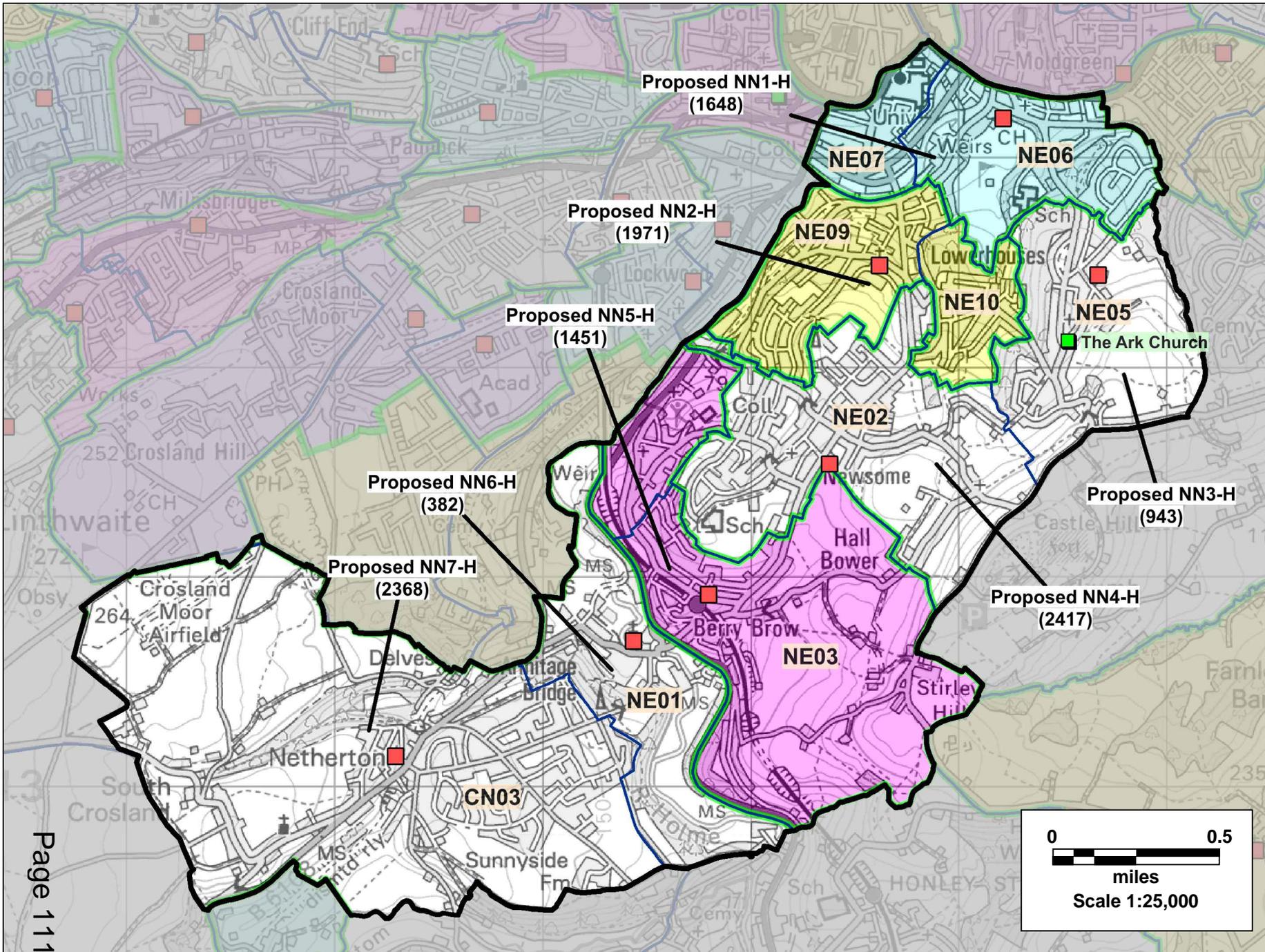
Mirfield Ward, Polling Districts and Polling Stations

Date: 03/07/2025

Filename: MIR2026PD.WOR



Netherton and Newsome Ward, Polling Districts and Polling Stations



Existing

- Polling Stations
- Polling Districts

Proposed New

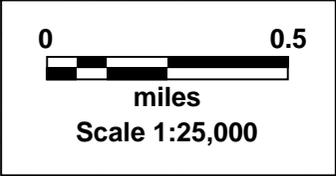
- Polling Stations
- Polling Districts (shaded areas)

Data and Insight Service

Date:
03/07/2025

Filename:
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REPORT TITLE: KIRKLEES COMMUNITY GOVERNANCE REVIEW, TERMS OF REFERENCE AND TIMELINE

Meeting	Corporate Governance & Audit Committee
Date	26 th September 2025
Cabinet Member (if applicable)	N/A
Key Decision Eligible for Call In	No N/A
<p>Purpose of Report To seek approval from the Corporate Governance and Audit Committee for the proposed terms of reference and timeline for the Kirklees Community Governance Review, attached at Appendix A of this report.</p>	
<p>Recommendations</p> <ul style="list-style-type: none"> Corporate Governance and Audit Committee consider and approve the proposed terms of reference and timeline for the Kirklees Community Governance Review, attached at Appendix A to this report. <p>Reasons for Recommendations</p> <ul style="list-style-type: none"> Council has delegated to Corporate Governance & Audit Committee to agree the terms of reference for the Kirklees Community Governance 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 16th September 2025</p> <p>Kevin Mulvaney, Service Director Finance 12th September 2025</p> <p>Samantha Lawton, Service Director Legal & Commissioning</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, and 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. To reduce an extra cost burden, the review will need to be completed in sufficient time to meet the May 2027 deadline.
- 1.5 It is proposed, in accordance with the terms of reference and timeline, to formally commence the review on 1st October 2025 with the intention that final recommendations be considered by Full Council in September 2026, and that the Review focus on those areas of Kirklees which are currently parished and relevant adjoining land.
- 1.6 Corporate Governance and Audit Committee are asked to consider and approve the proposed terms of reference and timeline for the Kirklees Community Governance Review, attached at Appendix A of this report.

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 is deemed good practice to complete a review within 12 months, 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.
- 2.5 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.
- 2.6 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.
- 2.7 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.
- 2.8 Parish/Town Councils pay for their own elections. ‘All-out’ elections for Parishes are already scheduled for May 2027. To reduce an extra cost burden the review will need to be completed in sufficient time to meet the May 2027 deadline.
- 2.9 It is proposed, in accordance with the terms of reference and timeline, to formally commence the review on 1st October 2025 with the intention that final recommendations be considered by full Council in September 2026, and that the Review focus on those areas of Kirklees which are currently parished and relevant adjoining land.
- 2.10 The Review will consider whether community governance arrangements within the areas under review are:
- reflective of the identities and interests of the community in that area; and
 - effective and convenient to the community in that area
- and make recommendations with regard to:
- Creating, abolishing, merging or altering parishes
 - The naming of parishes and the style of new parishes
 - The electoral arrangements for parishes including the ordinary year of election, the number of councillors to be elected to the council; and parish warding; and
 - Grouping of parishes under a common parish council or de-grouping existing parishes
- 2.11 In doing to, the review is required to take into account:
- the impact of community governance arrangements on community cohesion; and
 - the size, population and boundaries of a local community or parish
- 2.11 The existing parish and town councils have been made aware of the intention to initiate a Community Governance Review.

2.12 Corporate Governance and Audit Committee are asked to consider and approve the proposed terms of reference and timeline for the Kirklees Community Governance Review, attached at Appendix A of this report.

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

4.1 In coming to its recommendations in the Review, the Council will need to take account of the views of local people. The Council must:

- consult the local government electors for the area under review and any other person or body who appears to have an interest in the Review; and
- take the representations that are received into account by judging them against the criteria in the Local Government and Public Involvement in Health Act 2007.

4.2 This will consist of two phases of consultation. The first will seek the initial views and desires of local residents, groups and stakeholders, and will form the basis of the draft recommendations. The second phase will seek views upon those draft recommendations, to allow final recommendations to be formed.

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 On 16th July 2025, Council considered a report on Community Governance and resolved to undertake a Community Governance Review in accordance with the relevant legal framework and Government guidance and to delegate to the Corporate Governance and Audit Committee to agree the terms of reference of the review and oversee delivery.
- 5.2 Corporate Governance and Audit Committee considered a report at its meeting on 1st August, seeking agreement on the arrangements for producing the terms of reference for the Community Governance Review, to enable formal sign-off at the September 2025 meeting of the Committee.
- 5.3 Informal conversations are being held with Parish Councils on the intention to carry out a review. As part of these conversations, we are seeking support in promoting the review within the communities they represent.

6. Options

6.1 Options considered

That Corporate Governance and Audit Committee consider and approve the proposed terms of reference and timeline for the Kirklees Community Governance Review, attached at Appendix A to this report.

6.1 Reasons for recommended option

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

7. Next steps and timelines

- The Kirklees Community Governance Review will formally commence on 1st October 2025.
- Initial submissions to stage one consultation will be invited over a ten-week period, up to 12th December 2025.
- Submissions received will then be considered, and draft initial recommendations prepared and presented to the Council's Corporate Governance and Audit Committee on 30th January 2026.

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>

Community Governance Review, Corporate Governance and Audit Committee, 1 August 2025: [Community Governance Review report.pdf](#)

Local Government Boundary Commission for England, Guidance on community governance reviews, March 2010:

<https://www.gov.uk/government/publications/community-governance-reviews-guidance>

Local Government Boundary Commission for England, New electoral arrangements for Kirklees Council, December 2024: [kirklees_full_report.pdf](#)
Report to Corporate Governance and Audit Committee

10. Appendices

Appendix 1 – Proposed Terms of Reference and Timeline for the Kirklees Community Governance Review

11. Service Director responsible

Samantha Lawton, Service Director Legal & Commissioning

Appendix A

Corporate Governance and Audit Committee, 26th September 2026

Terms of Reference, Kirklees Community Governance Review

1. Introduction

1.1 Kirklees Council has resolved to undertake a Community Governance Review (CGR) of those areas of Kirklees which are currently parished and relevant adjoining land.

1.2 In undertaking the Review, the Council will be guided by:

- Part 4 of the Local Government and Public Involvement in Health Act 2007
- The relevant parts of the Local Government Act 1972
- Guidance on Community Governance Reviews issued in accordance with section 100(4) of the Local Government and Public Involvement in Health Act 2007 by the Department of Communities and Local Government and the Local Government Boundary Commission for England in March 2010
- The following regulations which guide, in particular, consequential matters arising from the Review: Local Government (Parishes and Parish Councils) (England) Regulations 2008; Local Government Finance (New Parishes) Regulations 2008

1.3 Section 81 of the Local Government and Public Involvement in Health Act 2007 requires the Council to publish its Terms of Reference in a Review.

1.4 These terms of reference set out how the review will be conducted and the matters on which the review is to focus.

2. Why is the council carrying out this Community Governance Review?

2.1 Guidance on CGRs from the Local Government Boundary Commission for England states that it is good practice for a principal council to consider conducting a review every 10-15 years. The last CGR in Kirklees took place in 2008/9.

2.2 The Local Government Boundary Commission commenced a full electoral review of the Kirklees District at the beginning of 2023 and published its final recommendations in December 2024.

2.3 The Commission have not amended the parish wards as part of their review; however, they have moved a small area from Dewsbury South ward to Kirkburton ward and a small area from Ravensthorpe into the Mirfield ward. Until a Community Governance Review takes place and formally resolves, these small areas will need to remain separate from the Parish Councils in Kirkburton and Mirfield.

2.4 It is therefore considered by Council an appropriate time to review arrangements for community governance within the area.

3. What is a community governance review?

3.1 A CGR is the process that is used to consider parish arrangements. A CGR is carried out by the principal council and is used to look at the whole or part of the district.

4. Scope of the review

4.1 The review will focus on those areas of Kirklees which are currently parished and relevant adjoining land, to enable us to consider if any changes are needed to existing parish arrangements.

4.2 The Review will consider whether community governance arrangements within the areas under review are:

- reflective of the identities and interests of the community in that area; and
- effective and convenient to the community in that area

4.3 and make recommendations with regard to:

- Creating, abolishing, merging or altering parishes
- The naming of parishes and the style of new parishes
- The electoral arrangements for parishes including the ordinary year of election, the number of councillors to be elected to the council; and parish warding; and
- Grouping of parishes under a common parish council or de-grouping existing parishes

4.4 In doing to, the review is required to take into account:

- the impact of community governance arrangements on community cohesion; and
- the size, population and boundaries of a local community or parish

5. What is meant by the term 'community governance'?

5.1 The term 'community governance' is used to describe the variety of ways in which local communities are able to take more responsibilities for local issues affecting their area. A key aspect of community governance is community empowerment, and the ability of local people and organisations to see through specific projects to tackle local issues.

5.2 In parished areas, both the principal council and the parish council have a formal democratic role in terms of community governance. However, a variety of different structures and organisations can also contribute to community governance at a local

level - including, for example, local residents' associations and community or neighbourhood forums, all of which make a distinct contribution to the community.

5.3 The review needs to take into account all current and any future plans for community governance in making recommendations about parish arrangements.

6. What do Parish Councils do?

6.1 Parish Councils represent the most local form of government and can own land and assets, employ staff and provide services at a local level. They can raise funds to meet the costs of administration and provision of services through setting a precept which forms part of council tax bills levied on council taxpayers in the parish.

6.2 Parish councils can take different forms but usually are made up of local people who stand for election as parish councillors to represent their area, with elections taking place every four years. They can be the voice of the local community and work with other tiers of government and external organisations to co-ordinate and deliver services and work to improve the quality of life in the area.

7. Parish Governance in our area

7.1 At present, there are five parish and town councils in Kirklees:

- Denby Dale Parish Council
- Holme Valley Parish Council
- Kirkburton Parish Council
- Meltham Town Council
- Mirfield Town Council

7.2 Of these, four are divided into parish wards. A map of the areas which are currently in a Parish is attached at Annex 1.

7.3 The Council believes parish councils play an important role in terms of community empowerment at the local level and wants to ensure parish governance in our district continues to be robust and representative. Furthermore, it wants to ensure there is clarity and transparency to the areas parish councils represent and that the electoral arrangements of parishes are appropriate, equitable and readily understood by their electorate.

8. Issues considered in the Community Governance (Parish) Review

8.1 Parish Boundaries

8.1.1 Parish boundaries should be easily identifiable and reflect the separation of settlements recognised locally as having their own identity. These boundaries should generally reflect the areas between communities with low populations or physical barriers such as water courses or man-made features such as railways or motorways.

8.1.2 A review of parish boundaries is an opportunity to put in place strong boundaries, tied to firm ground detail, and remove anomalous parish boundaries.

8.2 Council size

8.2.1 Council size is the term used to describe the number of parish councillors to be elected to the whole parish council. The Local Government Act 1972 (as amended) specifies each parish council must have at least five parish councillors; there is no maximum number. There are no rules relating to the allocation of those councillors between parish wards, but each parish ward must have at least one parish councillor.

8.2.2 NALC published guidance in 1988 on the suggested number of parish councillors to be allocated depending on the size of the population being represented. NALC recommended a council of no more than the legal minimum of five members is inconveniently small, and it considers the practical minimum should be seven. It considered local council business does not usually require a large body of councillors, and business convenience makes it appropriate to suggest the practical maximum should be 25.

8.2.3 Within those minimum and maximum limits, the following allocations were recommended by NALC:

Electors	Councillors	Electors	Councillors
Up to 900	7	10,400	17
1,400	8	11,900	18
2,000	9	13,500	19
2,700	10	15,200	20
3,500	11	17,000	21
4,400	12	18,900	22
5,400	13	20,900	23
6,500	14	23,000	24
7,700	15	45,000	25
9,000	16		

8.2.4 In considering the issue of parish council size each area should be considered on its own merits having regard to its historical picture, population, geography and the pattern of communities.

8.3 Parish warding

8.3.1 Parish warding is the division of a parish into wards for the purpose of electing parish councillors, including the number and boundaries of any wards, the number of councillors to be elected for any ward and the names of wards.

8.3.2 In considering whether or not a parish should be divided into wards, the legislation requires that consideration be given to whether:

- a) The number, or distribution of the local government electors for the parish would make a single election of parish councillors impracticable or inconvenient; and
- b) It is desirable that any area or areas of the parish should be separately represented.

8.3.3 There is a need to consider not only the size of the electorate in the area but also the distribution of communities within in it.

8.3.4 When contemplating parish ward boundaries there is a need to ensure that consideration is given as to the desirability of fixing of boundaries which are, and will remain, easily identifiable, as well as taking into account any local ties which will be broken by the fixing of any particular boundaries.

8.4 Names of Parish wards

8.4.1 In considering the names of parish wards, thought should be given to existing local or historic places so that, where appropriate, these are reflected.

8.5 The number of parish councillors to be elected for parish wards

8.5.1 If it is proposed that a parish should be warded, consideration should be given to the levels of representation between each ward i.e. the number of parish councillors to be elected for each ward and the number of electors they represent.

8.5.2 It is not in the interests of effective and convenient local government, either for voters or parish councillors, to have significant differences in levels of representation between different parish wards.

8.6 Ordinary year of election

8.6.1 Ordinary parish elections are held once every four years with all parish councillors being elected at the same time.

8.6.2 The first elections under any new electoral arrangements will take place in the regular cycle of Parish Council elections after the conclusion of the Review, currently scheduled to be held in May 2027.

8.7 Parish names and alternative styles for parishes

8.7.1 Prior to the 2007 Act, a parish could be given the status of a town under the Local Government Act 1972. "Town" status continues to be available to a parish. In addition, the 2007 Act offers a further choice of alternative styles for a parish: community, neighbourhood and village. However, for as long as the parish has an alternative style, it will not also be able to have the status of a town and vice versa.

8.7.2 The 'name' of a parish refers to the geographical name of the area concerned, whereas its status or 'style' allows for that area to be known as a town, community,

neighbourhood or village, rather than as a parish. The status or style of the parish will be reflected in the name of any council of the parish, the parish meeting, and the chair or vice-chair of the parish meeting or of any parish council. So, for example, the council of a parish which uses the style 'village' will be known as the 'village council' and its councillors as the 'village councillors', etc.

8.7.3 So far as existing parishes under review are concerned, the review must make recommendations as to whether the geographical name of the parish should be changed, but it may not make any recommendations for the parish about alternative style. It will be for the parish council or parish meeting to resolve whether the parish should have one of the alternative styles.

8.8 Grouping of parishes

8.8.1 Under Section 91 of the 2007 Act a CGR can recommend the grouping or de-grouping of parishes. In some instances, it may be appropriate to group parishes to allow a common parish council to be formed.

8.8.2 De-grouping may also offer the reverse possibility where local communities have expanded. Any grouping or de-grouping needs to be compatible with the retention of community interests, and it would be inappropriate to use it to build artificially large units under single parish councils. However, it could offer a possibility for parishes with less than 150 electors to be grouped with other parishes under an elected parish council despite being unable to form a parish council in their own right.

9. Who will undertake the review?

9.1 As the relevant principal authority, Kirklees Council is responsible for conducting any CGR within its electoral area.

9.2 On 16th July 2025, Full Council agreed to undertake a Community Governance Review in accordance with the relevant legal framework and Government guidance.

9.3 The Council's Corporate Governance and Audit Committee (CGAC) is responsible for agreeing the terms of reference for, overseeing the review and making recommendations to Council who will determine the outcome.

9.4 A comprehensive consultation process will form part of the Review to take account of the views of those living and working within the district.

9.5 Formal decisions on the recommendations arising from the review will be made by Full Council in accordance with the Council's Constitution.

10. The Consultation process

10.1 In coming to its recommendations in the Review, the Council will need to take account of the views of local people. The Council must:

- consult the local government electors for the area under review and any other person or body who appears to have an interest in the Review; and
- take the representations that are received into account by judging them against the criteria in the Local Government and Public Involvement in Health Act 2007.

10.2 This will consist of two phases of consultation. The first will seek the initial views and desires of local residents, groups and stakeholders, and will form the basis of the draft recommendations. The second phase will seek views upon those draft recommendations, to allow final recommendations to be formed.

10.3 The Council will:

- Publish a notice and these Terms of Reference on the Council's website and arrange for copies to be made available for public inspection at the following locations during normal office hours:
 - Electoral Services, 3-5 Albion Street, Huddersfield, HD1 2NG
 - Batley Library, Market Place, Batley, WF17 5DA
 - Dewsbury Library, Railway Street, Dewsbury, WF12 8EQ
 - Holmfirth Library, 47 Huddersfield Road, Holmfirth, HD9 3JH
 - Mirfield Library, Eastthorpe Lodge, Mirfield, WF14 8AN
 - Denby Dale Community Library, Wakefield Road, Denby Dale, HD8 8RX
 - Kirkburton Library, Turnshaw Rd, Huddersfield HD8 0RT
 - Meltham Library, Carlile Institute, 54 Huddersfield Rd, Meltham, Holmfirth HD9 4AG
- Send a copy of the Notice and these Terms of Reference to all town and parish clerks.
- Seek to arrange for the notice to be published on parish council websites and notice boards.
- Send a copy of the notice and these terms of reference to all local Members of Parliament.
- Promote the consultation among electors using social media and press releases.

10.4 Before making any recommendations, the Council will take account of any representations received. The Council will publish its recommendations as soon as practicable and take such steps as it considers sufficient to ensure that persons who may be interested in the Community Governance Review are informed of the recommendations and the reasons behind them.

10.5 The Council will notify any persons or bodies who have made written representations of the outcome of the Review.

10.6 The Council will treat any petitions received during this review as a consultation response and the lead petitioner will be recorded as the point of contact. In accordance with the Council's Petition Scheme, a Council debate shall not be listed

in relation to matters upon which the Council is currently undertaking a consultation process.

10.7 Representations will be welcomed by the following methods:

- by email to CGR@kirklees.gov.uk
- by completing an electronic form on [inset link] or
- by letter to Community Governance Review, Electoral Services, 3-5 Albion Street, Huddersfield, HD1 2NG

11. Timetable for the Community Governance Review

11.1 The council should complete a Community Governance Review within twelve months from the day on which the council publishes the Terms of Reference. A Community Governance Review is concluded on the day on which the council publishes the recommendations made by the Community Governance Review. The indicative timetable is shown below.

Stage	What happens?	Timescales
Commencement	Publish Terms of Reference	1 October 2025
Stage 1	Initial submissions are invited	10 weeks, 1 October to 12 th December 2025
Stage 2	Submissions received are considered, and draft initial recommendations are prepared and considered by the Council's Corporate Governance and Audit Committee (CGAC)	December – January 2026
Stage 3	Draft recommendations are published and submissions on draft recommendations are invited	10 weeks, 2 nd February – 13 th April 2026
Stage 4	Submissions received are considered and final recommendations are prepared	April - June 2026
	CGAC to make final recommendations to Council	August 2026
	Final recommendations are considered by Full Council and a decision taken on the outcome of the review.	September 2026

	Council resolves to make a reorganisation order (if required)	
Implementation	Elections to Town and Parish Councils	May 2027

12. Electorate forecasts

12.1 When considering the electoral arrangements of the parishes in the area the Council must consider any likely future change in the number or distribution of electors within five years from the day the review starts.

12.2 The review will use electorate forecast data produced during the recent local government boundary review. This gives us a projection of what we believe the electorate data will be in 5 years' time in each polling district.

12.3 This information is set out in Annex 2

13. The present structure of Parish Councils and their electoral arrangements

13.1 Annex 2 also shows the present structure of the parishes and their electoral arrangements which include polling district(s), councillors, electorate, and wards where applicable.

14. Reorganisation of Community Governance Orders and commencement

14.1 When all the required consultation has been undertaken and the review completed the Council may make an Order to bring into effect any decision that it may make. If the Council decides to take no action, then it will not be necessary to make an Order.

14.2 If an order is made, copies of the order, supporting maps and documents setting out the reasons for the decisions taken will be placed at the following locations and on the council's website. They will be publicised in accordance with the requirements of the 2017 Act:

- Electoral Services, 3-5 Albion Street, Huddersfield, HD1 2NG
- Batley Library, Market Place, Batley, WF17 5DA
- Dewsbury Library, Railway Street, Dewsbury, WF12 8EQ
- Holmfirth Library, 47 Huddersfield Road, Holmfirth, HD9 3JH
- Mirfield Library, Eastthorpe Lodge, Mirfield, WF14 8AN
- Denby Dale Community Library, Wakefield Road, Denby Dale, HD8 8RX
- Kirkburton Library, Turnshaw Rd, Huddersfield HD8 0RT

- Meltham Library, Carlile Institute, 54 Huddersfield Rd, Meltham, Holmfirth HD9 4AG

14.3 All parishes will be notified of the outcomes of the review.

14.4 Copies of the Reorganisation of Community Governance Order will also be sent to:

- the Secretary of State for Housing, Communities and Local Government
- the Local Government Boundary Commission for England
- the Office of National Statistics
- the Director General of Ordnance Survey
- the Audit Commission

14.5 The financial and administrative provisions of the reorganisation order will be come into force on 1 April 2027.

14.6 The electoral arrangements for a new or existing parish council will come into force on 6th May 2027.

15. Consequential matters

15.1 If an Order is made it may be necessary to cover certain consequential matters in that Order. These may include:

- The transfer and management or custody of property.
- The setting of precepts for new parishes.
- Provision with respect to the transfer of any functions, property, rights and liabilities.
- provision for the transfer of staff, compensation for loss of office, pensions and other staffing matters.

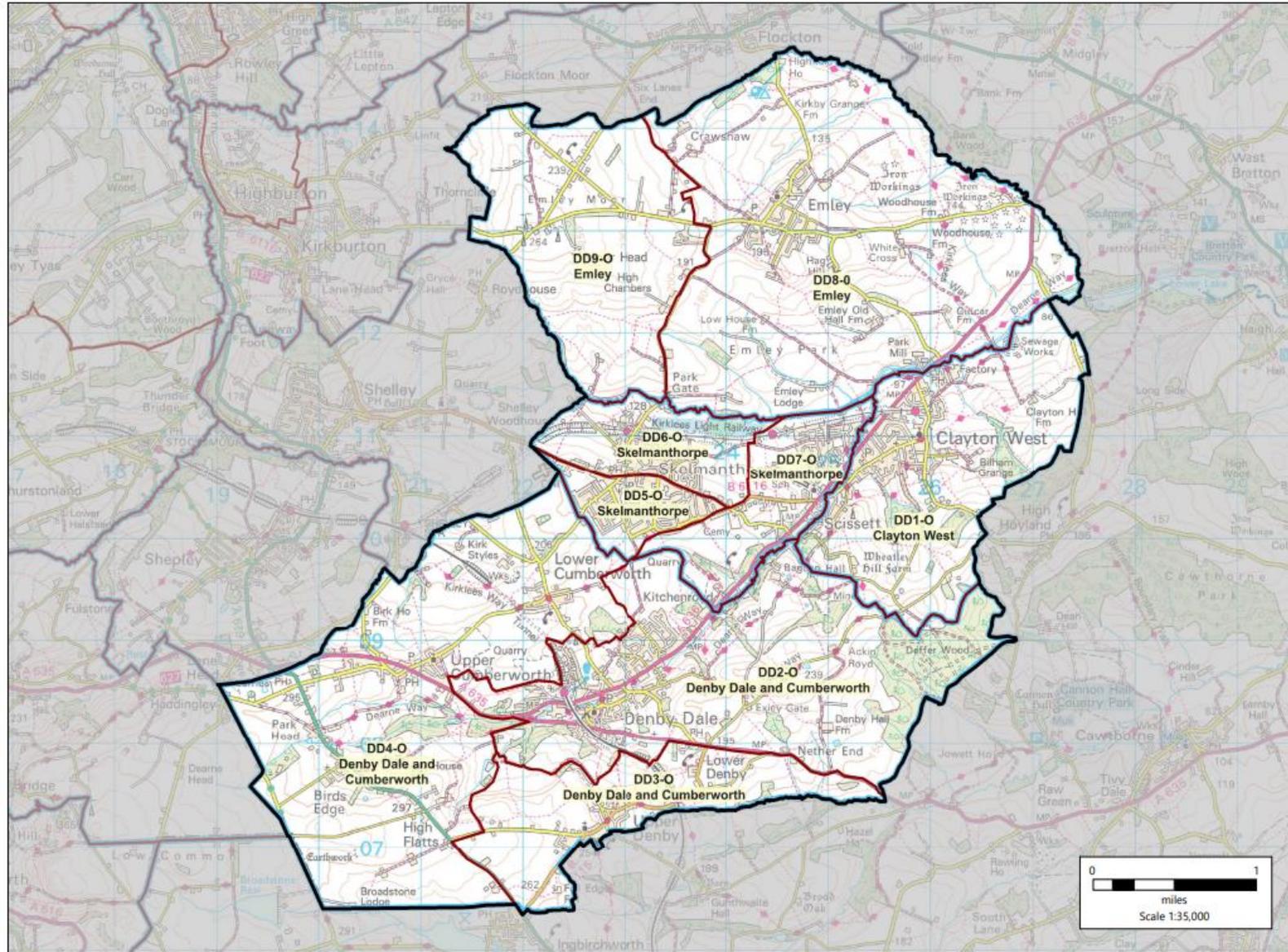
15.2 In these matters, the Council will be guided by the relevant legislation.

16. Date of Publication

16.1 These terms of reference will be published on 1 October 2025.

Annex 1, maps of the areas which are currently in a Parish

Denby Dale Parish Council, Proposed Polling Districts 2026



- KEY**
- Proposed Polling Districts 2026
 - Parish Wards

Data and Insight Service

Date: 10/09/2025

Filename: ProjDI 1434 Denby Dale

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Holme Valley Parish Council, Proposed Polling Districts 2026

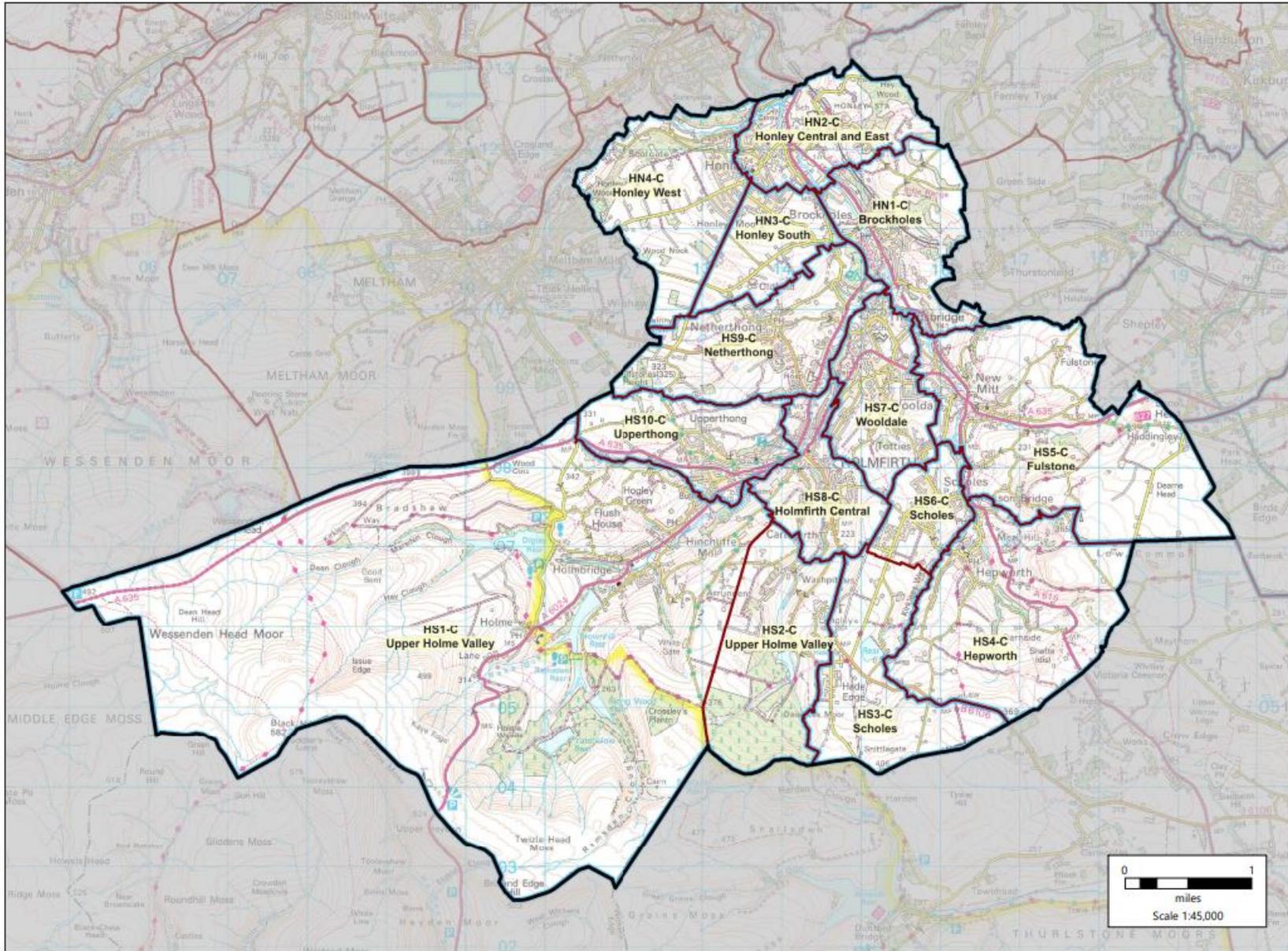
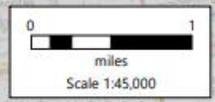


- KEY**
- Proposed Polling Districts 2026
 - Parish Wards

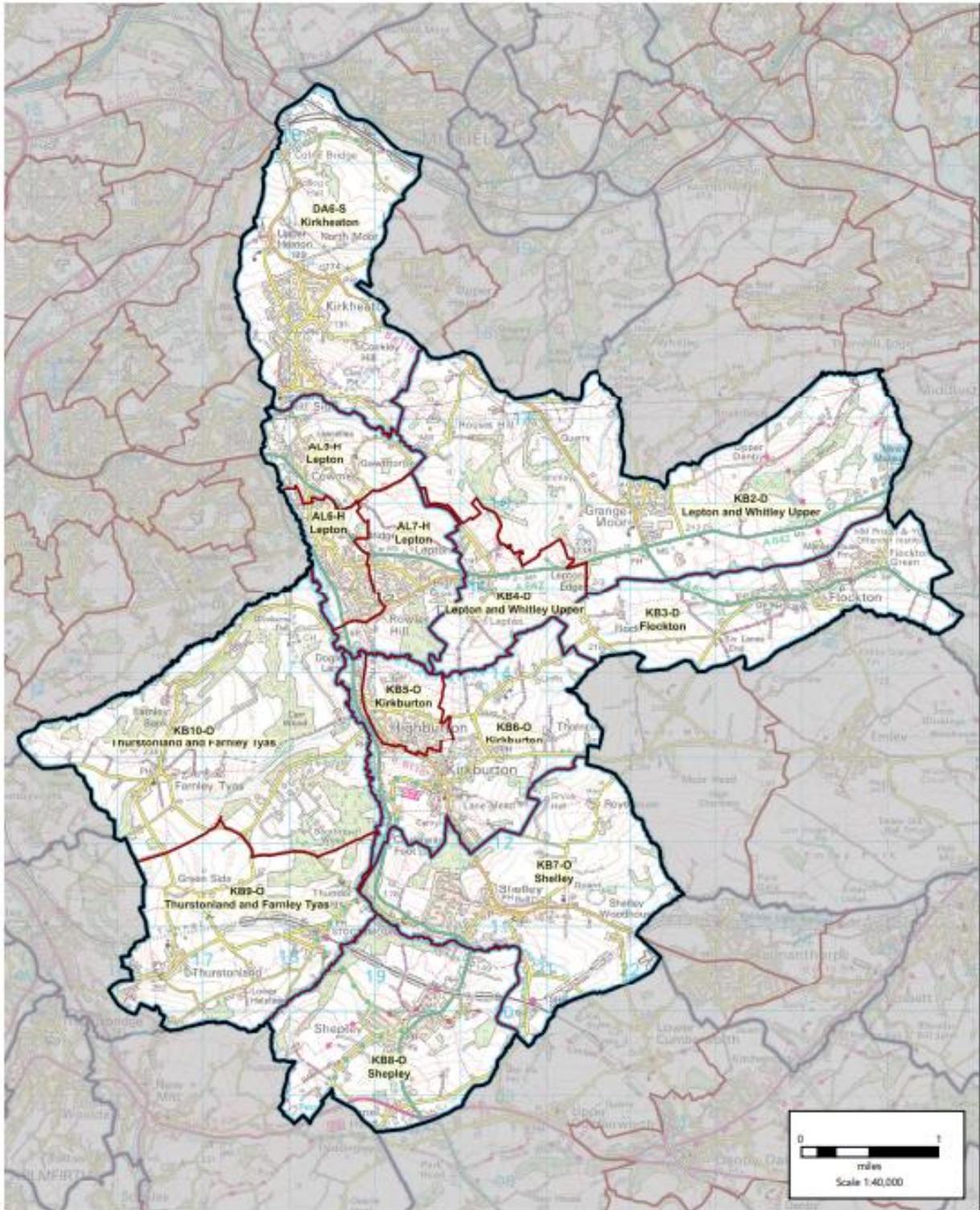
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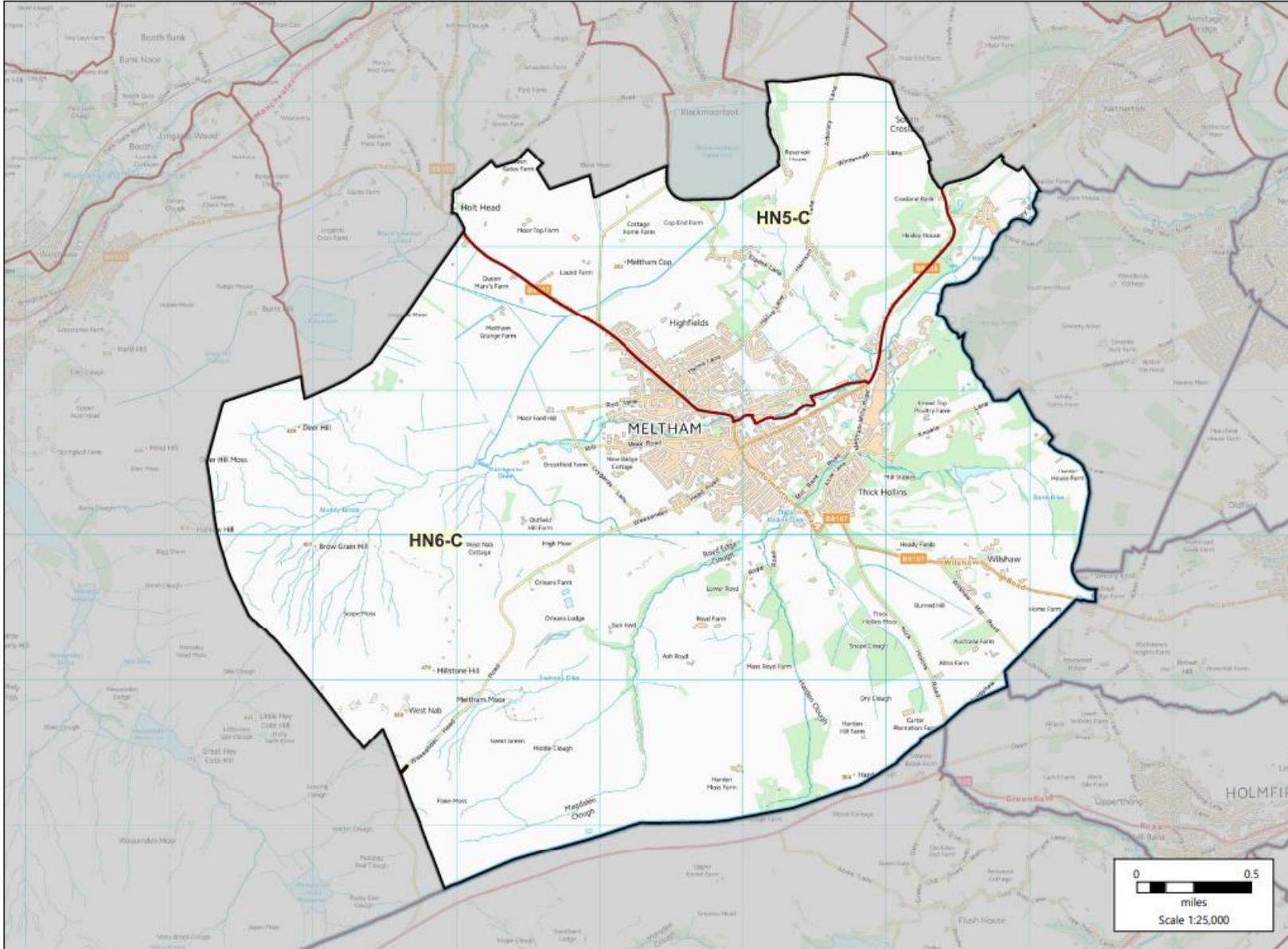


Kirkburton Parish Council, Proposed Polling Districts, 2026



	Data and Insight Team	Kirkburton Parish Council, Proposed Polling Districts 2026		
		Date: 10/09/2025	Proposed Polling Districts 2026	
		Filename: ProjDI 1434 Kirkburton		
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Meltham Town Council, Proposed Polling Districts 2026



- KEY**
- Proposed Polling Districts 2026
 - Parish Wards

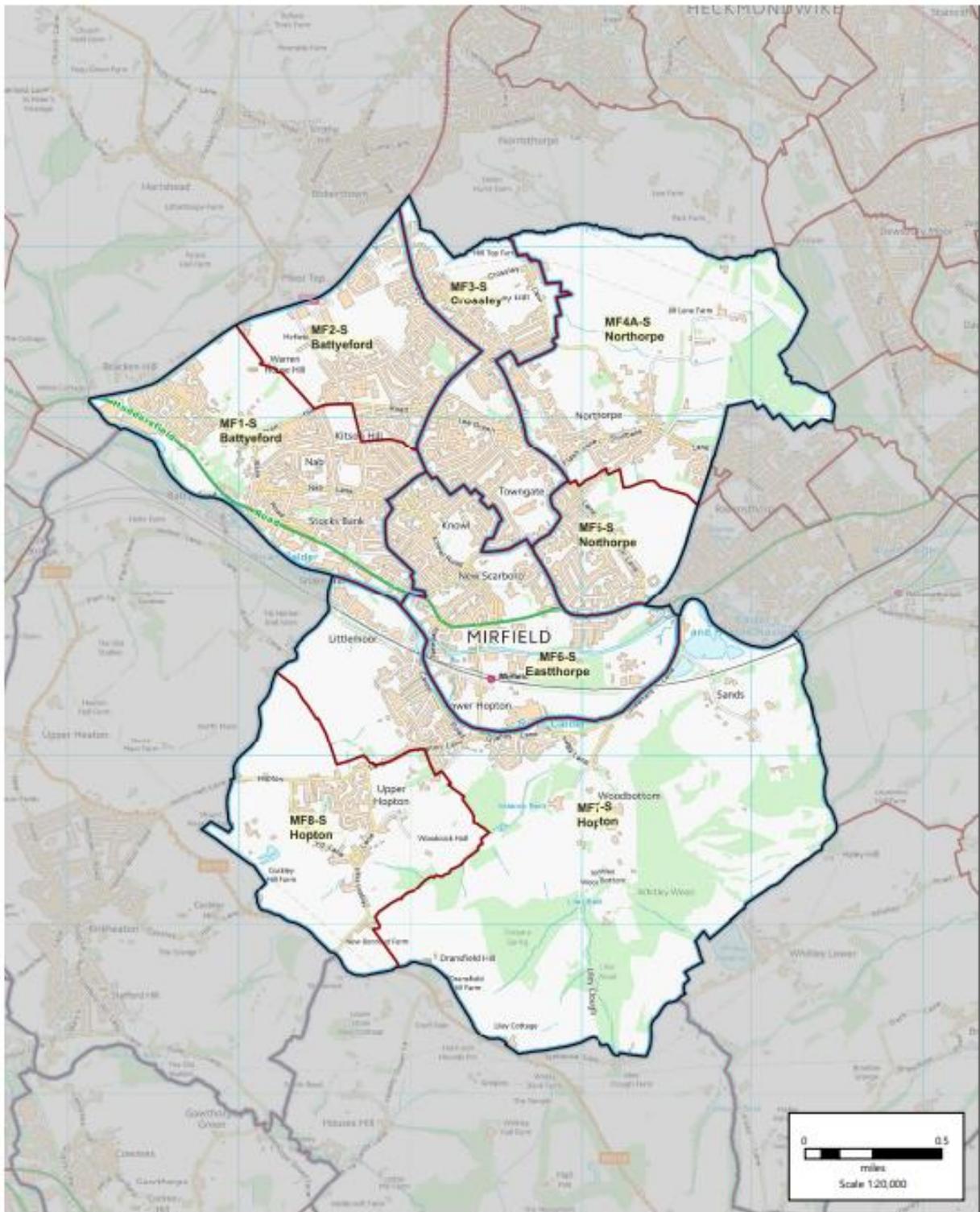
Data and Insight Service

Date: 10/09/2025
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 Meltham Parish.WOR

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Mirfield Town Council, Proposed Polling Districts, 2026



 Data and Insight Team	Mirfield Town Council, Proposed Polling Districts 2026		
	Date: 09/09/2025 Filename: ProjDI 1434 Mirfield	 Proposed Polling Districts 2026  Parish Wards	
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Annex 2						
Current structure of Parish Councils/Town Councils and electoral arrangements						
Parish	Parish Ward	Proposed Polling District(s)	Current Polling District(s)	Electorate 2025 (Current Polling Districts)	No. of Cllrs	Electorate forecast
Denby Dale Parish Council	Clayton West Ward	DD1-O	DD01	2413	4	2614
	Denby Dale and Cumberworth	DD2-O, DD3-O, DD4-O	DD02, DD03, DD04, DD05, DD06	4468	6	4784
	Skelmanthorpe	DD5-O, DD6-O, DD7-O	DD09, DD10, DD11	5217	6	5733
	Emley	DD8-O, DD9-O	DD07, DD08	1546	4	1613
Holme Valley Parish Council	Brockholes Ward	HN1-C	HN01	1360	1	1469
	Fulstone Ward	HS5-C	HS06	1678	2	1752
	Hepworth Ward	HS4-C	HS03	829	1	893
	Holmfirth Central	HS8-C	HS07	1958	2	2033
	Honley Central and East Ward	HN2-C	HN02	2317	3	2512
	Honley South Ward	HN3-C	HN03	1118	1	1153
	Honley West Ward	HN4-C	HN04	1735	2	1672
	Netherthong Ward	HS9-C	HS05	1817	2	1845
	Scholes Ward	HS3-C, HS6-C	HS08, HS09	2015	2	2228
	Upper Holme Valley Ward	HS1-C, HS2-C	HS01, HS02, HS04	1878	2	2076
Upperthong Ward	HS10-C	HS10	2141	2	2307	
Wooldale Ward	HS7-C	HS11	2900	3	3529	
Kirkburton Parish Council	Flockton	KB3-D	KB04	1431	2	1709
	Kirkburton	KB6-O, KB5-O	KB05, KB06	3493	4	3712
	Kirkheaton	DA6-S	DA06	2970	4	3303
	Lepton	AL5-H, AL6-H, AL7-H	AL06, AL07, AL08	4344	5	5040
	Lepton and Whitley Upper	KB2-D, KB4-D	KB07, KB10	1714	2	1796
	Shelley	KB7-O	KB08	2319	3	2359
	Shepley	KB8-O	KB09	2254	3	2275
	Thurstonland/Farnley Tyas	KB9-O, KB10-O	KB01, KB02, KB03	1176	2	2060
Meltham Town Council		HN5-C, HN6-C	HN05, HN06, HN07	7006	12	7640
Mirfield Town Council	Battyeford Ward	MF1-S, MF2-S	MF01, MF02	5517	5	5702
	Hopton	MF7-S, MF8-S	MF04, MF05	2428	2	2721
	Crossley	MF3-S	MF06	2874	3	2878
	Northorpe	MF4A-S, MF5-S	MF07, MF08	2409	3	2552
	Eastthorpe	MF6-S	MF03	2510	3	2751

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Kirklees Council

External Audit Update Report

September 2025

Introduction & headlines

Your key Grant Thornton team members are:

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

The paper also includes a summary of emerging national issues and developments that may be relevant to you as a local authority.

Members of the Corporate Governance and Audit Committee can find further useful material on our website where we have a section dedicated to our work in the public sector. Here you can download copies of our publications <https://www.grantthornton.co.uk/en/services/public-sector-services/>

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

We continue to bring specialists to our update conversations where appropriate to share any learning from our position as a leading audit supplier to local government.

You will also have access to our annual Chief Accountant Workshops and any other networking opportunities we create for the various stakeholders.

More information can be found on our dedicated local government section on the Grant Thornton website by clicking on the logos.



1 Audit progress update

Progress at early September 2025

Financial audit progress

The 2023-24 accounts audit and Value for Money work was completed in February 2025. Whilst the National Audit Office has communicated that the Whole of Government Accounts for 2023-24 has been concluded, the Audit Certificate remains outstanding due to ongoing work in respect of the two objections received on the 2023-24 accounts in relation to the nature of investments held by West Yorkshire Pension Fund.

We received the draft 2024-25 accounts on 27 June 2025 and supporting working papers, in line with the statutory timetable. We have reviewed the draft accounts and shared our findings with management for review. We have also shared the findings of an additional technical 'hot review' undertaken by Grant Thornton financial reporting specialists, which Kirklees Council is subject to biennially. Whilst discussions with Council officers on these accounts reviews are ongoing, we note there are a number of queries raised in respect of the Council's long-term debtors. This balance of £38m includes loans granted to corporate and not-for-profit bodies in the Kirklees locality. Our queries concern the classification and the degree of recoverability of these loans. We expect to provide comment on our findings in this area in our Audit Findings (ISA260) Report in the New Year.

Our audit commenced from July onwards and work is in progress across all identified areas of significant risk including:

- Valuation of land & buildings including council dwellings
- Valuation of investment properties
- Valuation of the defined benefit net pension balance (liability and asset)
- Management override of controls (journal entry testing)

Our substantive testing of income and expenditure transactions and balance sheet entries is in progress with samples issued and the audit team are working both remotely and on-site with the Finance team to facilitate the timely review of audit evidence and resolution of audit queries.

Our work on reviewing the Council's implementation of IFRS 16, the new leases standard, has commenced and we will report our findings once we have concluded in our Audit Findings report.

At this stage, the audit is progressing in line with the expected timetable, although this is contingent on the timely provision of the requested documentation for sampled transactions and balances.

We will continue to engage with officers and continue to hold quarterly liaison meetings with the Chief Executive, Deputy Chief Executive & Executive Director of Public Health and Corporate Resources, Service Director - Finance (S151 Officer) and Service Director - Legal, Governance and Commissioning (Monitoring Officer).

Value for Money

Under the 2020 Audit Code of Practice, we are required to undertake sufficient work to satisfy ourselves that the authority "has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources."

In our Audit Plan, we reported the findings from our risk assessment to you at your June 2025 Corporate Governance and Audit Committee against the three following reporting criteria:

1. Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services
2. Governance: how the body ensures that it makes informed decisions and properly manages its risks
3. Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.

Since presenting our Audit Plan in June 2025, we have not identified any risks of significant weaknesses aside from the three noted below brought forward from the prior year. We shall keep our risk assessment under continuous review up to the point of concluding our value for money work.

Risks of significant weakness identified at the planning stage include:

- Financial sustainability (controlling expenditure, delivering savings and sustaining reserves balances)
- Addressing the DSG deficit position.
- Arrangements in relation to the Council's social housing compliance with the Social Housing Regulator standards.

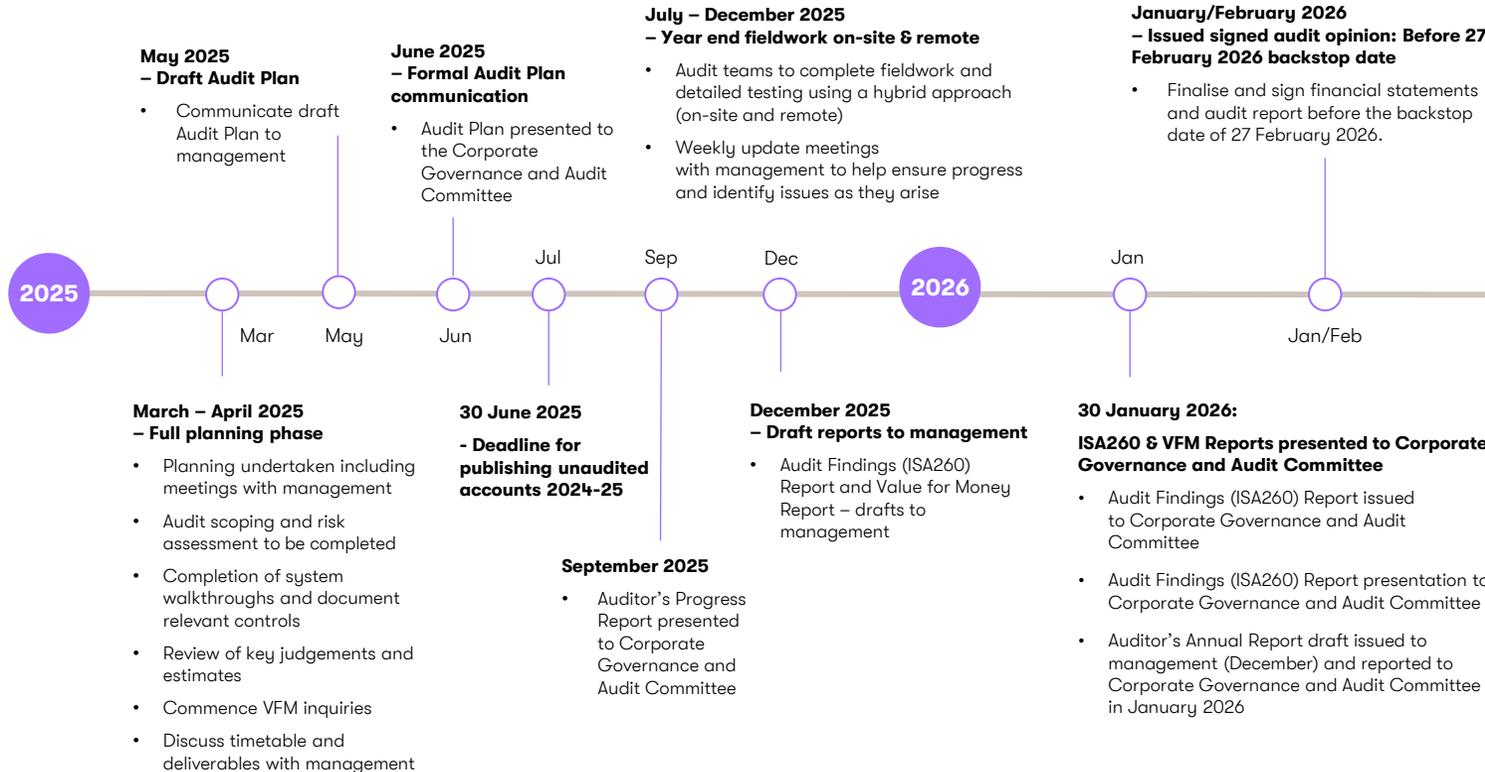
Our final commentary in the Auditors' Annual Report will include:

- a summary of our findings on any risks identified during our work;
- our judgements on the adequacy of the Council's arrangements for each of the three reporting criteria, as set out above;
- any recommendations made to management as a result of our work; and
- a follow up of progress against any recommendations raised in previous audits.

During our quarterly liaison meetings, we have discussed the Council's progress in respect of remedying the defects across its council dwellings estate in respect of fire safety and damp & mould. In addition, actions being taken to address the cumulative dedicated schools grant (high needs block) deficit have also been subject to regular discussion, along with the Council's overall financial standing. We shall reflect developments in the Council's arrangements since the prior year in our Auditors' Annual Report.

Delivering your audit

We have set out below the audit timetable and key deliverables for 2024-25.



2024-25 Deliverables

Accounts Audit Plan

We have issued a detailed audit plan to the Corporate Governance and Audit Committee setting out our proposed approach to give an opinion on the Authority’s 2024-25 financial statements.

Audit Findings (ISA260) Report

The Audit Findings Report will be reported to the January 2026 Corporate Governance and Audit Committee.

Auditor’s Report

This will include our opinion on your financial statements and our other reporting requirements, as set out in 'The auditor's statutory responsibilities' section of this report.

Auditor’s Annual Report on VFM arrangements

The key output from local audit work on arrangements to secure VFM is an annual commentary on arrangements, which will be published as part of the Auditor’s Annual Report (AAR).

Our VFM report is targeted for the January 2026 Corporate Governance and Audit Committee alongside the ISA260 report. The AAR must be published on your website in line with requirements.

Audit Deliverables

Below are some of the audit deliverables planned for 2024-25

2024-25 Deliverables	Planned Date*	Status
Audit Plan We are required to issue a detailed audit plan to the Corporate Governance and Audit Committee setting out our proposed approach in order to give an opinion on the Council's 2024-25 financial statements.	June 2025	Complete
Audit Findings Report The Audit Findings Report will be reported to the Corporate Governance and Audit Committee.	January 2026	In progress - Not yet due
Auditors Report This includes the opinion on your financial statements.	January 2026	In progress - Not yet due
Auditor's Annual Report This report communicates the key outputs of the audit, including our commentary on the Council's value for money arrangements.	January 2025	In progress - Not yet due

Local Audit Reform

On 9 April 2025, the government published [Local audit reform: Government response to the consultation to overhaul local audit in England - GOV.UK](#)

Recognising that a backlog in local audit sign off of nearly 1,000 audits had impacted on local accountability and transparency, the purpose of the consultation was to rebuild a system of local audit, ensuring that audited accounts are published on time and that trust and confidence in how councils are spending their money is restored. Grant Thornton welcomes the reforms which we believe are much needed.

The key outcome of the consultation is the decision to proceed with the establishment of a new Local Audit Office (LAO) with effect from 1 April 2026. Further details are set out below.

Local Audit Office – Core Principles

Value for Money: providing confidence for stakeholders that proper arrangements are in place

Transparency of the sector’s financial health and VfM arrangements

Capacity and capability: A sustainable and resilient audit market with access to the right expertise

External scrutiny which challenges and drives improvement

Professionalism: building a sector attractive to auditors

Proportionality: local audit that is proportionate and relevant, from regulations to governance

Stronger accountability: high standards of financial reporting to promote public accountability

Timely: High quality accounts which are produced on a timely basis.

Impacts for local authorities

- A mandatory requirement for at least one independent Corporate Governance and Audit Committee member at each authority
- Mandatory reporting of the Auditor’s Annual Report to full Council
- The introduction of a Local Public Accounts Committee, following the central government model
- The strengthening of Internal Audit capacity.

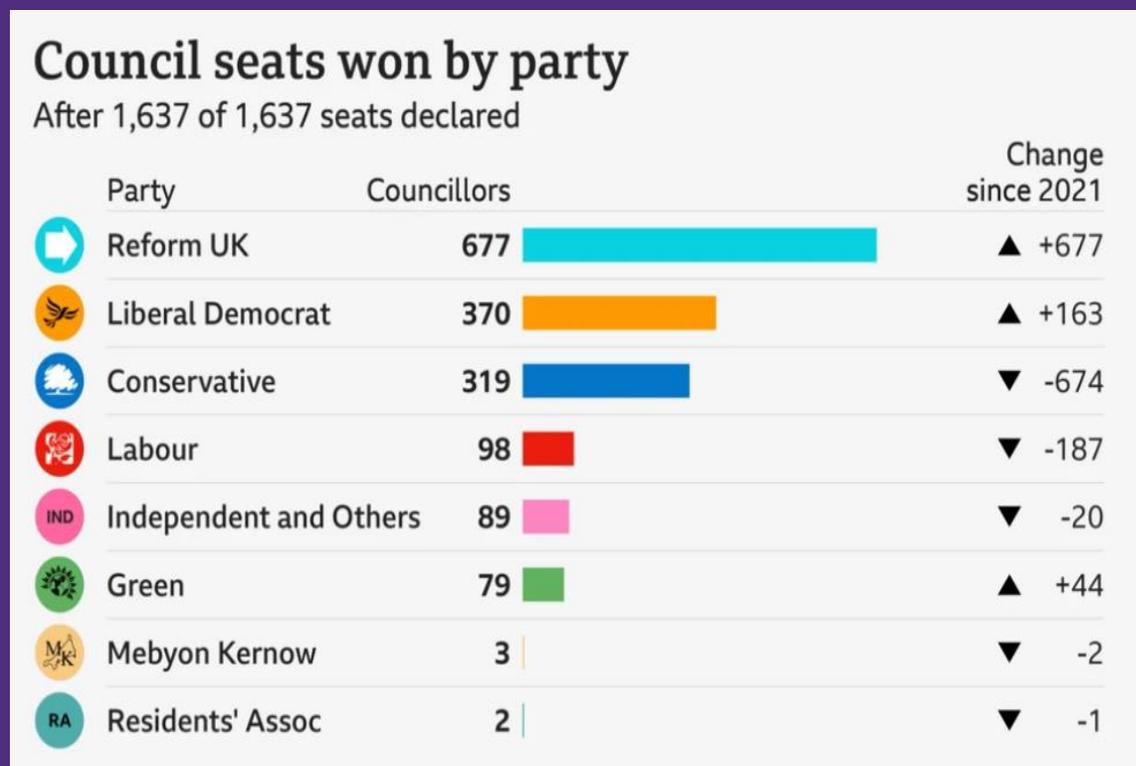
2 Sector update

New members and the 30th anniversary of Nolan

The May 2025 local elections saw significant turnover in membership at some Councils. The elections saw 677 new Reform councillors become members of local government for the first time, and 674 former Conservative councillors leave local government, often after many years of service. The extent of the changes meant that when the LGA's political proportionality was recalculated on 8th May 2025, Reform was awarded its own LGA Group for the first time.

Reform, the Liberal Democrats and the Green party all gained new councillors, many new to local government roles.

Coincidentally, May 2025 marks the 30th anniversary of the Nolan Principles. As the large number of new councillors get to grips with the challenges the local government sector faces, and the unique opportunities presently before it, there is probably no better star they can be guided by. By practicing selflessness, integrity, objectivity, accountability, openness, honesty and leadership, councillors of all political persuasions (and none) should be able to work together in the best interest of the areas they have been elected to represent.



Source: BBC News [Local elections 2025: results in maps and charts](#)

Challenges faced by local authorities in implementing IFRS 16 (1)

IFRS 16 is an international accounting standard that changes how leases are reported in financial statements. It requires organisations to bring most leases onto the balance sheet, recognising both a right-of-use asset (the value of the leased item) and a lease liability (the obligation to make future lease payments). This change improves transparency by more comprehensively reporting the extent of an organisation’s leasing commitments on the balance sheet. It replaces the previous distinction between operating and finance leases for lessees under IAS 17.

In the UK public sector, IFRS 16 is adopted through the CIPFA Code of Practice on Local Authority Accounting. After several deferrals, it is now mandatory for local authorities from 1 April 2024, impacting the 2024/25 financial year.

As local authorities prepare their 2024/25 financial statements and apply IFRS16 for the first time, several areas are proving particularly challenging. These challenges are not just technical – they have implications for governance, transparency, and the accuracy of financial reporting. The Corporate Governance and Audit Committee plays a key role in providing oversight and assurance. The table below sets out some areas which can present difficulties, along with suggested questions for finance teams and Audit Committees to consider.

Area of difficulty	Description	Challenge questions to ask the Finance team
Completeness of lease records	<p>One of the most fundamental requirements of IFRS 16 is that all lease arrangements must be identified and recorded. This includes not only formal lease contracts but also informal or embedded leases that may be part of broader service agreements.</p> <p>Many authorities conducted a one-off review of leases as they prepared for the transition but without ongoing processes, there is a risk that new leases entered into during the year may not be captured.</p> <p>This could result in incomplete or inaccurate entries in the financial statements.</p>	<p>(a) How does the finance team ensure that all lease agreements, including those entered after the initial review, are identified and properly recorded?</p> <p>(b) What approach does the finance team take to work with other departments in identifying and reporting lease arrangements, especially those that might be informal or embedded in other contracts?</p> <p>(c) What processes or controls are in place to keep the lease register accurate and up to date throughout the year?</p>

Challenges faced by local authorities in implementing IFRS 16 (2)

Area of difficulty	Description	Challenge question to ask the Finance team
Holdover leases (expired leases still in use)	<p>In some cases, a property lease agreement may have ended but the authority continues to occupy and use the premises. These are known as holdover leases.</p> <p>The challenge here is determining whether the continued use of the asset creates a new lease under IFRS 16. This depends on whether there are still enforceable rights and obligations between the authority and the landlord. Making this assessment often requires legal judgment and careful documentation.</p> <p>The most challenging aspect of holdover leases is determining the lease term. Management must consider whether there is an implied contract, the term of the arrangement, and whether there are any continuing enforceable rights or obligations, as well as any significant costs or penalties from terminating the arrangement.</p>	<p>(a) Have any holdover leases been identified, and how has the finance team assessed whether these should be treated as leases under IFRS 16?</p> <p>(b) Where there was uncertainty, has legal advice been sought, and are the assumptions and judgments clearly documented?</p> <p>(c) What approach has been taken to determine the lease term for agreements that are open-ended or automatically renew?</p>
Peppercorn or nominal rent leases	<p>Some leases involve little or no payment — for example, a community building leased for £1 per year. These are known as peppercorn leases.</p> <p>Even though the payments are minimal, IFRS 16 requires the authority to recognise a right-of-use asset on its balance sheet at fair value. This can be difficult, especially if there is no recent valuation or if the asset is unique.</p>	<p>(a) Have any lease arrangements been identified where the payments are nominal or zero? If so, how have these been assessed under IFRS 16?</p> <p>(b) What process has been followed to determine the fair value of the right-of-use assets in these cases?</p> <p>(c) Is there sufficient documentation and evidence to support the valuation approach taken?</p>

Challenges faced by local authorities in implementing IFRS 16 (3)

Area of difficulty	Description	Challenge question to ask the Finance team
Lease modelling and use of external advisors	<p>Some authorities have relied on external advisors to calculate the lease liabilities and right-of-use assets required under IFRS 16.</p> <p>While this can be helpful, it has created challenges where the advisors have not provided the underlying data or assumptions used in the calculations. Without this information, it becomes difficult for the finance team to explain or support the figures in the accounts.</p>	<p>(a) Have external advisors been involved in the lease accounting process, and if so, do they have access to the detailed inputs and assumptions used in the calculations?</p> <p>(b) Can the finance team fully explain and support the lease figures presented in the financial statements?</p> <p>(c) What documentation and internal checks are in place to ensure the accuracy and completeness of lease calculations and disclosures?</p>
Variable lease payments linked to indices or rates	<p>Some lease payments vary based on inflation or other financial indices. For example, a lease might include annual increases linked to the Consumer Prices Index (CPI).</p> <p>Under IFRS 16, the authority must estimate future payments based on known changes to these indices. This requires careful judgment and can affect the accuracy of the lease liability recorded.</p>	<p>(a) How has the finance team addressed lease arrangements that include variable payments?</p> <p>(b) Have known changes to inflation rates or other relevant indices been factored into the lease calculations, and how has this been documented?</p>

Making decisions

With so much changing in local government, and across the UK economy, making good decisions has perhaps never been more important. Two recent major publications on decision-making for mayoral combined authorities and public sector mega-projects both include content that may be useful for strategic and complex decision-making at other levels of government.

Strategic decision-making:

The Institute for Government published advice in March 2025 on [“How the government can support better decision making in mayoral combined authorities”](#).

To enhance capacity and accountability for strategic decisions, councils need to:

- Provide good technical and administrative resource to ensure that the plans members are voting on are well designed.
- Consider utilising digital tools for community engagement.
- Embed participatory processes, including peer research projects, to inform and support policy making.

Complex decision-making:

The National Audit Office published a report in March 2025 on: [Lessons learned: Governance and decision-making on mega-projects](#)

To improve decision-making for the most complex projects, Councils need to:

- Adopt governance arrangements that reflect the main risks to delivery and to achieving value for money.
- Map out the decision pathway, setting out which decisions will need to be made when, and by whom.
- Ensure those charged with governance over complex projects have the skills, qualification and experience needed to make decisions on the projects.



Homelessness

In May 2025, a new report by the Institute for Government highlighted how local authority spending on homelessness has nearly trebled in real terms over the last 14 years, and yet the number of homeless people has continued to rise, now reaching record proportions:

Local authority spending on homelessness in real terms (2024/25 prices):

- 2010/11: £1.3 billion.
- 2024/25: £3.1 billion.

Local authority median spend on homelessness as a % of all median spend:

- 2010/11: 18%.
- 2023/24: 54%.

Changes in the level of homelessness:

- 2010/11 to 2024/25: More than doubled.
- September 2024: 126,040 households living in temporary accommodation.

The Institute for Government (IFG) highlights that we need to focus not just on how much is spent, but also on what we spend it on. Local authorities often end up spending most of their budget, plus homelessness prevention grants and rough sleeper grants, on acute responses to homelessness. These are often exorbitantly expensive and come at the cost of underlying prevention work. IFG suggests also that individual local authorities work at too small a scale to tackle the extent of the homelessness problem – and that stronger place-based approaches are needed.

A recent report by the [Local Government Chronicle](#) looks at a similar issue through a different lens, suggesting that stronger investment in counter fraud would help slash some of the escalating spend on temporary accommodation.

Although they come at the issue of spend on homelessness from different angles, both reports indicate that challenging **how** the budget is spent, **and on what**, is more important than simply asking what the budget is.



Housing targets and housing enquiry

Figures from the [Office for Budget Responsibility](#) on 26th March 2025 indicate that changes to the planning system mean that housebuilding is at a 40-year high and that 1.3 million new homes will be built across the UK by the end of this decade.

Provisional figures from [Homes England](#) on 20th May 2025 suggest that the agency exceeded its overall targets for new housing starts and completions in 2024/25, for the second year running.

Nevertheless, the government continues to look at even more new ways of opening-up housebuilding and development activity. The UK parliament is now calling for evidence from anyone who can contribute to an enquiry around the effectiveness of the current system for developer contributions.

In 2022/23, some 44% of affordable housing was provided through Section 106 agreements. Parliament wants to consider whether:

- The current system is understandable and accessible to stakeholders;
- Local Planning Authorities are receiving the correct support from MHCLG to ensure they can efficiently and effectively collect and spend developer contributions;
- The Ministry of Housing, Communities and Local Government's (MHCLG's) oversight of the system is effective; and

MHCLG can learn and apply lessons to the process.

A [National Audit Office](#) report on the Section 106 system is due out in the summer. In the meantime, the deadline for providing evidence to the enquiry is 16th June 2025.

If you want to contribute to the enquiry, please give your evidence here:

[Call for Evidence - Committees - UK Parliament](#)



National Audit Office

The remediation of dangerous cladding

[The Committee of Public Accounts](#) (PAC) reported in March 2025 that progress in establishing the number of buildings affected by dangerous cladding, and in remediating those with dangerous cladding, has been far too slow.

PAC described hearing how local authorities' enforcement work is facing issues of funding; skills; lack of clarity over the money available; and lack of clarity over the regulatory environment. PAC noted that local authorities are trying to train Environmental Health Officers to undertake enforcement activity as quickly as possible, but are at risk of losing them as soon as they qualify to other parts of the construction sector. PAC also stated that the government accepts that where local authorities are spending on cladding enforcement activity, they can't spend the same money on new social housing.

[MHCLG](#) did commit to providing more funding for remediation action, and an update on their plan to do so is due in the summer of 2025. Money alone is unlikely to be enough to speed things up though. As MHCLG itself recognised, there are not enough trained enforcement officers available to speed up identification; and, even if there were, there is insufficient skilled construction capacity to speed up remediation.

Eight years on from the Grenfell fire, the national issue of what to do about cladding still seems to be shrouded in uncertainty.

"We are appalled that those living in affected buildings continue to suffer an unacceptable financial and emotional toll. Far too many people continue to feel trapped in unsafe homes, many facing financial uncertainty and many unable to sell their homes and move on with their lives".

Source: [PAC, 21 March 2025](#)



The changing face of adult social care

There may be two sweeping changes afoot for the adult social care workforce. Both will mean radically re-thinking skills and capacity for the sector if they go ahead. There is as yet no Adult Social Care Workforce Strategy in England, but perhaps it is time to develop one.

Immigration white paper:

The government's immigration white paper, published on 12th May 2025, outlines an intention to stop all new overseas recruitment for care workers. The government sites *"shameful levels of abuse and exploitation"* that need to be tackled – highlighting cases of people travelling to the UK in good faith only to find their promised jobs do not exist and they are quickly in debt.

On the other hand, the Association of Directors of Adult Social Care (ADASS) sites the shortage of care workers this is going to lead to; and the anxiety this will cause, for families and care providers alike. There is no plan currently in place to roll out the mass training that will be needed to replace overseas workers with home-grown staff.

"A shortage of care workers leads to a triple whammy of more reliance on agency staff who the person drawing on care won't know more people – especially women – giving up paid work to care for their loved ones, and many people potentially missing out on care altogether".

Source: [ADASS responds to the government's immigration white paper - ADASS](#)

Assisted dying bill:

Social workers will have a central role in reviewing applications for assisted dying if a proposed amendment to the Terminally Ill Adults (End of Life) Bill passes the scrutiny of Parliament and the Bill receives Royal Assent.

BASW (the professional body for social work and social workers) has not made an 'in principle' decision on assisted dying but notes that if the legislation passes, social outcomes will be just as important as health outcomes, and that relevant professional registration, training, supervision and accreditation is going to need to be developed.

"taking into account the wider social context in which a person lives their life, including their wishes, values and relationships..... is particularly pertinent with assisted dying".

Source: [Role of social work recognised in assisted dying legislation | BASW Reaction | BASW](#)



Free nursery places

- On the 8th May 2025, one Council was told by the Local Government and Social Care Ombudsman (LGSCO) that it needs better oversight of nurseries' charging structures when they are providing the Government's free places scheme. One nursery in the Council's area was charging a mandatory fee, which it called 'general extras', for parents who wanted to use their free-hours at nursery during certain times of the day.
- The Ombudsman found that in this case, and several other cases that came to its attention across the country, that the "general extras" were being used by providers as a top up fee to bridge the gap between what a private client would pay for the care hours, and what the council pays on behalf of the Government scheme.
- Top up fees are supposed to be voluntary, and pricing needs to be transparent to parents. The Ombudsman's requirement to the Council in this case was that it work with nurseries to ensure that invoices are clear and transparent so that parents can see what is free and see what they were charged for any additional hours or other services.
- For the full LGSCO report see News - Local Government and Social Care Ombudsman.



Complaints data from the Local Government and Social Care Ombudsman



Local Government & Social Care OMBUDSMAN

Annual 2024/25 complaints statistics have just been published for each Council by LGSCO: [Your council's performance](#) .

This is an earlier publication date for the statistics than in other years – because the Ombudsman is responding to requests that the timetable be made to fit better with Council complaint reporting cycles. LGSCO has also responded to Council requests by including absolute numbers in the data, so that the emphasis is shifted away from percentages (in upheld, satisfactory remedies and compliance) and better context is given.

A very clear traffic light rating system has been adopted – and both Councils and residents will be able to see immediately how well their area fares.

Complaints data is an important tool for judging where energy needs to be directed for risk and performance management. Context and proportion are important as well though for judging overall performance; and earlier data is generally more useful than later data. The improvements made this year to timing and presentation will help Councils and their members make the most of the valuable resource that LGSCO provides.

Climate change - new role for the Energy Ombudsman

The Energy Ombudsman took on a new role on 1 April 2025, as the official dispute resolution body for Great Britain's heat network customers.

The [Association for Decentralised Energy \(ADE\)](#) estimates that heat networks, are projected to unlock £100 billion in UK infrastructure investment by 2050, while at the same time cutting carbon emissions. The sector is poised to play a central role in the UK's net-zero transition.

ADE estimates that most consumers are happy with the experience they have of using heat networks. Nevertheless, having an official ombudsman role boosts the credibility of the industry.

As major providers in the field, Councils do need to be aware of the new dispute resolution arrangements. The Ombudsman invited providers to register with them in the run up to 1 April. Anyone who has not done so yet, should register now so that they can keep abreast with the changes ongoing.

Register here: [Join our Heat Network Supplier scheme | Energy Supplier Portal](#)



Climate change – new report on generating hope

Great British Energy recently announced £10 million of funding for a local government partnership to build clean energy power.

We know that each mayoral strategic authority in England will be invited to apply for a share of the funding, but there is little other detail available yet.

Localis have shared thoughts on how Great British Energy and the metro mayors can build clean power in every part of the country, starting with four simple steps:

- Provide robust data and measurement mechanisms for monitoring and evaluation.
- Target quantifiable benefits to local communities.
- Develop financial instruments such as Community Municipal Investments and Green Bonds to help support local communities.
- Embed Green Public Procurement in their procurement of energy services and utilities.

For a full copy of the Localis Report, see:

[“Generating Hope: Local Power in Partnership”](#)

Audit Committee resources

The Audit Committee and organisational effectiveness in local authorities (CIPFA):

<https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees>

LGA Regional Audit Forums for Audit Committee Chairs

These are convened at least three times a year and are supported by the LGA. The forums provide an opportunity to share good practice, discuss common issues and offer training on key topics. Forums are organised by a lead authority in each region. Please email ami.beeton@local.gov.uk LGA Senior Adviser, for more information.

Global Internal Audit Standards

[Global Internal Audit Standards](#)

Code of Audit Practice for local auditors (NAO):

<https://www.nao.org.uk/code-audit-practice/>

Governance risk and resilience framework: material for those with a leadership responsibility on good governance (CfGS):

<https://www.cfgs.org.uk/material-for-those-with-a-leadership-responsibility-on-good-governance/>

The Three Lines of Defence Model (IAA)

<https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-in-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

Risk Management Guidance / The Orange Book (UK Government):

<https://www.gov.uk/government/publications/orange-book>

CIPFA Guidance and Codes

The following all have a charge, so do make enquiries to determine if copies are available within your organisation.

Audit Committees: Practical Guidance For Local Authorities And Police

<https://www.cipfa.org/policy-and-guidance/publications/a/audit-committees-practical-guidance-for-local-authorities-and-police-2022-edition>

Delivering Good Governance in Local Government

<https://www.cipfa.org/policy-and-guidance/publications/d/delivering-good-governance-in-local-government-framework-2016-edition>

Financial Management Code

<https://www.cipfa.org/fmcode>

Implementing Global Internal Audit Standards

[Global Internal Audit Standards in the UK Public Sector](#)

Prudential Code

<https://www.cipfa.org/policy-and-guidance/publications/t/the-prudential-code-for-capital-finance-in-local-authorities-2021-edition>

Treasury Management Code

<https://www.cipfa.org/policy-and-guidance/publications/t/treasury-management-in-the-public-services-code-of-practice-and-crosssectoral-guidance-notes-2021-edition>



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REPORT TITLE: External Auditors Recommendations report

Meeting:	Corporate Governance & Audit Committee
Date:	26 September 2025
Cabinet Member (if applicable)	
Key Decision Eligible for Call In	No No – Information report
<p>Purpose of Report To advise the committee of progress against the recommendations made by the external auditor following their work in respect of the financial year 2023/24 (and previous years)</p>	
<p>Recommendations</p> <ul style="list-style-type: none"> • That the report be noted • The Committee consider if there are any areas covered in relation to which they require any further information <p>Reasons for Recommendations</p> <ul style="list-style-type: none"> • The report is provided for monitoring and oversight for good governance 	
<p>Resource Implications:</p> <ul style="list-style-type: none"> • None from this report; addressing recommendations should improve governance or control 	
Date signed off by <u>Strategic Director</u> & name.	12 September 2025
Is it also signed off by the Service Director for Finance?	Yes
Is it also signed off by the Service Director for Legal Governance and Commissioning?	Yes

Electoral wards affected: all

Ward councillors consulted: none

Public or private: public

Has GDPR been considered? yes

- 1. Executive Summary**
The attached appendices provide monitoring information in relation to Appendix A; Progress against the External Auditors Recommendations
- 2. Information required to take a decision**
This is contained in the Appendix.
- 3. Implications for the Council**
Progress against Action Plans and in implementing recommendations is important as demonstrating a sound set of control arrangements and good governance.
 - 3.1 Working with People**
Not directly applicable.
 - 3.2 Working with Partners**
Not directly applicable.
 - 3.3 Place Based Working**
Not directly applicable.
 - 3.4 Climate Change and Air Quality**
Not directly applicable.
 - 3.5 Improving outcomes for children**
Not directly applicable.
 - 3.6 Financial Implications**
Refers in part to improving strategic and operational financial controls
 - 3.7 Legal Implications**
Not directly applicable.
 - 3.8 Other (eg Risk, Integrated Impact Assessment or Human Resources)**
Implementation of recommendations should improve overall control arrangements and promote good governance.
- 4. Consultation**
With senior management, who are responsible for implementation.
- 5. Engagement**
Not applicable.
- 6. Options**
Not applicable.
- 7. Next steps and timelines**
Actions as set out in plans for those not yet implemented.
- 8. Contact officer**
Martin Dearnley Head of Audit & Risk;
- 9. Background Papers and History of Decisions**

Actions contained within Grant Thornton reports previously presented to this Committee.

10. Appendices

Appendix A; Progress against the External Auditors Recommendations

11. Service Director responsible

Samantha Lawton, Service Director for Legal Governances & Monitoring

Kevin Mulvaney, Service Director for Finance

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**KIRKLEES COUNCIL
EXTERNAL AUDITORS RECOMMENDATIONS
PROGRESS UPDATE**

PROGRESS SUMMARY

	Agreed	Not Agreed	Noted	Completed	In Progress	No Action
GENERAL & VFM 23-24	15	0	0	6	9	0
GENERAL & VFM PRIOR YEARS	5	0	0	3	2	0
FINANCIAL STATEMENTS 23-24	3	5	2	2	1	0
IT SYSTEMS 23-24	4	0	0	4	0	0

In the following narrative the Grant Thornton recommendations have been edited and summarised to identify the key recommended action. There is a note, in some cases to provide context especially where actions are rejected or in progress.

GENERAL & VFM 23-24					
NUMBER	ISSUE RAISED	RESPONSE Noted Agreed Not agreed	PROGRESS Completed In progress None	ACTIONS & NOTES	RESPONSIBLE & COMPLETION DATE
KR1	Strengthen its financial position and mitigate risk to deliver spend as close as possible to budget in 2024/25, review pressures, assumptions, savings and reserves in the MTFs	Agreed	Completed		Director of Finance
KR2	Return its spend on DSG back in line with its renegotiated Safety Valve (SV) management plan with the DfE	Agreed In principle	In progress	Ongoing - deficit is rising due to ongoing demand and rising costs .It is now considered unlikely a Government” Free School” will be forthcoming (was in SV agreement); This impacts on deficit position over the medium term.The Cluster approach is in operation and appears to be working. Council committed to the funding (primarily borrowing) for 2 new special schools & Kirklees general fund providing £2.15m pa from 25/6 as agreed from its revenue budget. Deficit increased £20m to £63m. DfE made aware of carry cost of deficit, and this has also been reported to Cabinet.	Exec D of Children (review Autumn 25)
KR3	Address issues raised by the Social Housing Regulator re Fire remedial actions from fire assessments Repairs to address damp and mould Water quality testing	Agreed	In progress	Hope to address all matters of concern to regulator this calendar year	Exec D of Regeneration (Winter 25)

IR1	Progress and enhance transformation work and feed the outcomes into its MTFS plans.	Agreed	In progress	SEND and Adult Social Care transformation as priorities linked to 25/26 budget	Exec D of PH & Corporate (for Budget 26/27)
IR2	Carry out benchmarking work to compare its services and performance with other local authorities	Agreed	In progress	In 24/25, the Council further embedded its approach to benchmarking within both its management and reporting of performance and in its significant transformation programmes. The Quarterly Council Plan and Performance Reports have included comparative benchmarking information for each of the performance indicators within since the start of 24/25. The measures and the comparators are the subject of regular review and adjustment to ensure that they are the right measures to provide assurance for the council. Benchmarking of different types, such as research through contact with different public bodies, good practice networks and comparisons of performance data have been a part of the Council's approach to scoping the shape and delivery of our significant transformation programmes since 23/24. Throughout 24/25 and into 25/26, the good practice approaches have been, and continue to be, captured and shared to enable learning for the shaping of future programmes. This will develop further in 25/26 and 26/27. In addition, the Council's Budget process for 26/27 is	Exec D of PH & Corporate (Autumn25)

				building in an expectation of the utilization of benchmarking information through the submission of proposals for consideration. The results will be available in February 2026.	
IR3	High value regeneration schemes business cases to be under continuous review, especially where this involves risk transfer to third parties	Agreed	In progress	Our Cultural Heart (OCH) phases are regularly reassessed to reflect delivery timescales. Budgets have been realigned. All reported through to Cabinet; Note - budget amendment removed capital money from phase 5 to fund other priorities. Phase 5 is subject to separate review by consultants (in progress); MTFS reflects expected revenue costs of phase 1 and phase 2 over the next 5 years including the borrowing	Exec D of Regeneration (For OCH ongoing)
IR4	Review internal budgeting control information to ensure that cost centres are appropriate to enable the identification of adverse variations from budget to enable management action.	Agreed	Completed		Director of Finance
IR5 i	Ensure any potential conflicts of interest by members are declared	Agreed	Completed		Director of Legal, G etc
IR5 ii	Ensure that all key decision reports include full relevant financial information	Agreed	Completed		Director of Finance
IR5 iii	MRP calculation methodology, assumptions and profiling impact over the medium to long term are documented and understood	Agreed	Completed	Reported to CGAC	Director of Finance
IR6	Strengthen the governance arrangements within the HRA, progress medium term plans for the HRA including assessing the costs of work and changes	Agreed	In progress	Capital Plan realignment and assessment, Business Plan partially refreshed each year	Exec D of Regeneration (for 26/27 budget)

	needed to the HRA cost base to update its 30-year business plan.				
IR7	The Council should introduce corporate performance monitoring in formal Cabinet meetings	Agreed	Completed		Exec D of PH & Corporate
IR8	The Council should develop its data management strategy and ensure it addresses the principles of data quality	Agreed	In progress	'Digital Strategy' and implementation programme including data management requirements to be agreed and implementation to commence later in 2025/26	Exec D of PH & Corporate (Q3Q4 25/26)
IR9	Review and update its procurement strategy following the Procurement Act 2023, ensure all training on the act is completed prior to it coming into effect, and review contract waivers by senior officer group and members (public meeting) to identify any trends.	Agreed	In progress	Procurement Strategy formal document going through governance process. Other aspects of training completed, and contract compliance reporting being prepared.	Exec D of PH & Corporate (During 25/26)
IR10	Address weaknesses within contract management arrangements and ensure that the actions are delivered consistently and at pace, including the lack of contract management for (HRA) District Heating.	Agreed	In progress	Review/assessment of methods of consistently managing contracts, including training underway. Specific actions agreed re District Heating	Exec D of PH & Corporate (Autumn 2025)

GENERAL & VFM 22-23					
NUMBER	ISSUE RAISED	RESPONSE Noted Agreed Not agreed	PROGRESS Completed In progress None	ACTIONS & NOTES	RESPONSIBLE & COMPLETION DATE
4	Appointing an additional appropriately qualified “independent person”) to the Corporate Governance & Audit Committee	Agreed	Completed		Director of Legal G&C
5	Review the arrangements for implementation and follow up of recommendations	Agreed	Completed		Director of Legal G&C

GENERAL & VFM 21-22					
NUMBER	ISSUE RAISED	RESPONSE Noted Agreed Not agreed	PROGRESS Completed In progress None	ACTIONS & NOTES	RESPONSIBLE & COMPLETION DATE
3	The Council reviews its group company and investment governance arrangements	Agreed	In progress	Group accounts no longer required. Resolution of issues re KSDL in progress. Other company governance to be address by further work during autumn 2025	CFO & Head of Risk Autumn 2025
4	Quarterly performance reporting is reinstated	Agreed	Completed		Director of Strategy & I
6	A centralised version of the declarations of interest required	Agreed	In Progress	Fully completed for members; system available for officers	Head of HR (2025/26)

FINANCIAL STATEMENTS 2023/24 RECOMMENDATIONS					
NUMBER	ISSUE RAISED	RESPONSE Noted Agreed Not agreed	PROGRESS Completed In progress None	ACTIONS & NOTES	RESPONSIBLE & COMPLETION DATE
1 med	The year end annual leave accrual to be calculated with a greater degree of precision in 24-25 (requiring a data collection exercise, with outliers are appropriately challenged by management)	Not agreed	n/a	Methodology based on data collected every 3 years. At the next review median data will be considered as this may improve accuracy	n/a
2 low	To satisfy proper governance protocols the Employee Handbook document should be updated to capture changes in the working environment and the Councils working practices and policies.	Noted		Updating of key areas -such as pay scales- is carried out regularly.	Director of Finance
3 low	Ensure accurate Adult Social Care Contributions recording in general ledger by reconciliation during 2025 closedown to identify any errors	Agreed	In progress	Interface Mosaic/general ledger implementation for the beginning of 2025/26 financial year.	Director of Finance
4 med	Adjust the threshold for investment properties subject to an annual valuation to ensure the accounting practices adopted by the council remain compliant with code requirements for annual valuation of this asset class.	Not agreed	n/a	Assets not valued in 23/24= HRA £5.6m and GF £3.6m, which is de minimis, linked to impracticality and cost of revaluing every asset annually- and recognising likely future simplification of code	
5 med	Ensure supporting data and a reconciliation process to verify the validity of recharges that feature in financial statements. Options include (1) charges now made directly (as with HRA) or (2) improve the coding and transparency so that	Noted		Council is reducing the amount of recharging as a part of ongoing accounting arrangements reducing this risk	Director of Finance

	recharged transactions can be eliminated in the financial statements				
6 med	Maintain up to date knowledge of the councils building estate, for purposes of asset management and valuation.	Not agreed	n/a	Accepted there were some issues in this area during 23/24, but council consider that these now resolved.	
7 med	Enhance current processes, so that non-value enhancing capital spend posted in Q4 of the financial year, can be impaired so that the closing valuation of land & buildings is not overstated. (Or to move the valuation date to 31 March to align with the financial year end.)	Not agreed	n/a	The valuation date cannot be moved to 31 March as this would not allow sufficient time to complete the accounts by the statutory deadline date. The current approach is pragmatic to ensure that the balances are materially correct	
8	Ensure constructive working with its external valuation expert including raising challenge (on issues such as asset life), to ensure that the assumptions and methods that underpin its asset valuations (for Schools, EfW plant) have a sound rationale tailored to local factors and conditions	Agreed	Completed	Current methods considered appropriate. Will continue to assess the impact of methodological differences and ask the new valuer their opinion and approach to valuing these assets alongside the internal surveyor and asset managers.	Director of Finance
9 med	Management should ensure that there are appropriate arrangements to be in place to support with the adoption of IFRS16 standard in 2024-25 to ensure such leased assets are completely and accurately captured before 2024-25 accounts closedown	Agreed	Completed	The council is ongoing with its implementation to adopt the standard during 2024-25	Director of Finance
10 med	Ensuring the minimum disclosure requirements have been addressed so that the Authority is fully compliant with the CIPFA code of practice.	Not agreed	n/a	The Narrative report satisfies the statutory requirements laid out in the Code and, the contents and style of the report is at the discretion of the Council and is in line with LA neighbours.	

2023/24 IT SYSTEMS RECOMMENDATIONS & ACTIONS					
NUMBER	ISSUE RAISED	RESPONSE Noted Agreed Not agreed	PROGRESS Completed In progress None	ACTIONS & NOTES	RESPONSIBLE & COMPLETION DATE
1 low green	To limit risks of Inappropriate access, configure and deletion, management should segregate a user's ability to configure (SM19) and delete (SM18 user security event logs within production and review the assignment of this access to System Support and related teams, with users that do not require these privileges having access removed	Agreed	Completed	Access cannot be separated without a detrimental effect on the functions performed by the admin teams. It was agreed with GT that adequate controls are in place to manage the risk. Only the BASIS team and HDOne Support team have retained this access.	Head of IT
2 low green	Segregation of duties conflicts between Management should review access assignment (SAP change develop and implementer) to ensure developers do not also have access to transport utilities in the production environment that would allow changes to be implemented.	Agreed	Completed	Separate accounts have been created for SAPSUPPORT functions in the production and test systems.	Head of IT
3 low green	Management should consider the appropriateness and necessity of the generic accounts, which should include consideration of whether activity could be performed through individually named users accounts with generic accounts reduced and only used for specific pre-approved activity; and within the SAP application could be made into 'SYSTEM' user type, to allow them to run background jobs but not be directly accessible for login, and obsolete or not-in-use accounts could be disabled or deleted. External	Agreed	Completed	There is an established and secure process for 3rd party supplier accounts. Access is only provided for short periods of time and the names of engineers connecting are known; application owners manage the MFA access at the time of access. Site-to-site encrypted VPN channels are limited to SAP as per contractual requirements.	Head of IT

	organisations should only enable access when needed. Activities performed by the third parties should be monitored				
4 low green	Where possible, privileged generic accounts should be removed, and individuals should have their own uniquely identifiable user accounts created to ensure accountability. Alternately, management should implement suitable controls to limit access and monitor the usage of these accounts (e.g. by using a password vault tool). Monitoring undertaken should be formally documented and recorded	Agreed	Completed	Access to this file highly restricted and activity is monitored in Sharepoint.	Head of IT

REPORT TITLE: INTERNAL AUDIT PLAN FOR 2025/26 (QUARTERS 3 & 4)

Meeting:	Corporate Governance & Audit Committee
Date:	26 September 2025
Cabinet Member (if applicable)	
Key Decision Eligible for Call In	No No – Information report
Purpose of Report To request approval for the Internal Audit Plan for the second half of 2025/26,	
Recommendations <ul style="list-style-type: none"> • That the proposed audit plan for 2025/26 (October 2025 to March 2026) be approved. • The Committee notes the resourcing position and determines any further information that they require and actions that they may wish to take. 	
Reasons for Recommendations <ul style="list-style-type: none"> • A risk-based audit plan is necessary to achieve maximum assurance from a limited level of resource. 	
Resource Implications: <ul style="list-style-type: none"> • It is anticipated that the proposed internal audit plan can be delivered within the envisaged resource availability. 	
Date signed off by <u>Strategic Director</u> & name. Is it also signed off by the Service Director for Finance? Is it also signed off by the Service Director for Legal Governance and Commissioning?	Not applicable

Electoral wards affected: all

Ward councillors consulted: none

Public or private: public

Has GDPR been considered? yes

1. Executive Summary

The Council has an internal audit function lead by the Head of Risk and Internal Audit, who reports for governance purposes to the Corporate Governance & Audit Committee. Each year it is necessary to identify how internal audit resources will be deployed. It is now considered good practice to be flexible on the contents of the audit plan, but to assure this Committee about structure and focus, the Committee has for a few years now set an audit plan for half a year, based on a risk assessment (with a provisional second half (Q3,Q4) year plan). The first half year plan was approved in April 2025, and the internal audit team are now progressing work in this plan. The second half plan is now proposed, taking account of work completed and an optimal assurance from the resources available.

2. Information required to take a decision

- 2.1 Internal Audit is a statutory obligation for local authorities and exists to provide independent assurance about the business processes of the Council.
- 2.2 Internal Audit work is designed to provide assurance by following a programme of work designed to give coverage across the organisations areas of risk- core financial and principal business systems, and other areas of financial or business risk, the overall objective being to assess the efficiency, effectiveness and economy of the councils arrangements to deliver the organisations objectives.

Audit Planning for quarter 3 and quarter 4 2025/26 (October 2025-March 2026)

- 2.3 This report sets out in appendix 1 the key areas of operational activity where default or difficulty causes risk that are considered to be in scope for assurance activity. In addition, the organisations corporate risk matrices should identify areas of potential concern, which should be subject to review.
- 2.4 The internal audit programme targets higher risk areas, reviews findings from past assessments, and consider management requests. The goal is a balanced plan that maximises assurance and effective objective delivery within available resources.
- 2.5 As has been highlighted previously, the internal audit team has had staff turnover, and difficulties in finding suitable individuals to join the tea. One member of staff has transferred from the councils Accountancy team, and one has been recruited from another public body (but will not start work until later in the year). A further post is still being recruited. The staffing levels are thus slightly lower than had been hoped for when the original 2025/26 plans were drafted, and so some minor reductions in the plan are necessary, and a small number of other tasks will have their scope reduced, and due to timing issues work expected to be completed – and available for assessment- have not yet been finished.

Appendix 2 sets out progress for the first half-year and suggests deferring some activities. For the second half of 2025/26, the updated Audit Plan reduces or removes certain audits to align with current resource levels.

	Original Plan	Completed Q1Q2	For Q3Q4	Remove
Q1 Q2	33	22	7	4
Q3 Q4	40	1	29	10
total	73	23	36	14

The proposed plan should be achievable within resources envisaged to be available, but any significant investigation requirements, other priorities, findings which are seriously adverse (and thus require additional work) or lack of cooperation from clients may impact on successful delivery.

- 2.6 The risk-based assurance work needs to be supplemented by time to review and authorise grant claims on behalf of government departments, West Yorkshire Mayoral Combined Authority (WYMCA) and other organisations. Time is also retained as a contingency for unexpected urgent work, and investigations. There is also time used for dealing with general advice (of an audit and assurance nature), other tasks such as contractor evaluation and contract advice and assistance. Whilst these do not fall within the (Global Internal Audit Standard) definition of advisory work, or other work, this does help the organisation to achieve a higher level of broad internal control and assurance.
- 2.7 To retain flexibility, there needs to be scope to move audit projects around, both to reflect urgent needs of the organisation and staffing and skill levels. Accordingly, flexibility for the Head of Risk & Internal Audit to amend the plan needs to be available. The Committee has already approved a flexibility for the Head of Risk and internal Audit to adjust the audit plan, and allocate resources based on need and priority and this will continue.

Fraud Work

- 2.8 There is an expectation under the Global Internal Audit Standard (GIAS) (& the Public Sector Internal Audit Standard (PSIAS)) that internal auditors have an awareness of fraud risk, and test as a part of routine audit assurance work that fraud risk is identified, understood and addressed, with recommendations made as appropriate. Suspected internal fraud, or that by contractors, is addressed through internal audit work. External fraud risk (from clients and customers) is executed through the specialist" fraud team." Common management does now enable additional assurance-based learning about fraud risk and potential system changes.

3. Implications for the Council

Having an effective internal audit function, as a part of a strong assurance and governance framework is important for the Council. As resources are limited it is important that the deployment of resources is effective.

3.1 Working with People

No directly applicable.

3.2 Working with Partners

No directly applicable.

3.3 Place Based Working

No directly applicable.

3.4 Climate Change and Air Quality

No directly applicable.

3.5 Improving outcomes for children

No directly applicable.

3.6 Financial Implications

Refers in part to improving strategic and operational financial controls.

- 3.7 **Legal Implications**
No directly applicable.
- 3.8 **Other (e.g. Risk, Integrated Impact Assessment or Human Resources)**
Implementation of audit recommendations should improve overall control arrangements and promote good governance. An absence of adequate resources for internal audit impacts on the degree of assurance that internal audit can provide.
4. **Consultation**
There have been discussions with Executive Leadership Team (ELT) in preparing the proposed audit plan.
5. **Engagement**
ELT have seen and are aware of the content of this report
6. **Options**
An Audit Plan is required; There are multiple options for the contents of the Plan.
7. **Next steps and timelines**
Delivery of the Audit Plan
8. **Contact officer**
Martin Dearnley Head of Audit & Risk.
9. **Background Papers and History of Decisions**
25th April 2025; CGAC: Internal Audit Charter, Strategy & Plan for 2025/26.
10. **Appendices**
Appendix 1 Areas of risk that are considered to be in scope for assurance activity.
Appendix 2 The proposed Audit Plan for October 2025 to March 2026
11. **Service Director responsible**
The Head of Risk & Internal Audit holds responsibility for the planning, operation and reporting by Internal Audit.

The statutory officers with a responsibility for overseeing the internal audit function are
Samantha Lawton Director of Legal Governances & Commissioning
Kevin Mulvaney Director of Finance

AREAS OF RISK THAT ARE CONSIDERED TO BE WITHIN SCOPE OF AUDIT ACTIVITY

Listed below are areas of risk that are considered to be in scope for internal audit activity
 These set out the principal areas of risk.

In addition, any location or operation centre should be considered in scope for an occasional visit or review.

KEY CORPORATE SYSTEMS 2025/26

Financial Systems & Controls

Payroll (SAP) Debtors (SAP) Procurement / Creditors (SAP) Council Tax Business Rates Housing Rents
Part or whole of this activity should be subject to internal audit review each year

Council Tax Reduction Scheme (residual Benefits) Treasury Management Payments for Social Care School Payments Capital Investment
Part or whole of this activity should be subject to internal audit review every 2 – 3 years

Key Organisation & Business Controls

Code of Corporate Governance Contract Procedure Rules Financial Procedure Rules Contract Management HR Operations Risk Management IT Controls Performance Management Systems Partnership Governance Emergency & Business Continuity Planning Information Security Health & Safety Fraud, Bribery & Corruption Risk Corporate Complaints Whistleblowing
These areas would typically be subject to review-as corporate oversight, or at Directorate /Service level- every 2 or 3 years

Schools

Applies to all community schools.
These areas would typically be subject to review every 3 years-although the current frequency is less to enable limited resource to be allocated elsewhere. Those with a deficit budget or other governance issues will be given priority

KIRKLEES COUNCIL PROPOSED AUDIT PLAN 2025/26 APRIL TO SEPTEMBER 2025

<u>Service</u>	<u>Audit</u>	<u>Notes/ Scope</u>	<u>Status</u>
Corporate			
People Services	SAP Ordering & Category Management	Confirm current extent of compliance with approved / framework suppliers / CPRs	Suggest delete from 2526 programme
People Services	Direct Debit Income	Probity and maximisation	Underway
Public Health	Wellness Model	Delivery, payment, effectiveness of contract performance	Underway
Culture & Visitor Economy	Conservatory Café	Management Request. Probity	Underway
Culture & Visitor Economy	School Meals Income Collection	Probity. Internal and external	Underway
Finance	25/26 Budget Viabilities	CFO request- achievability of proposals – arrangements for identification, assessments and delivery	Changes to budget processes which provide greater scrutiny of proposed budget savings for 25/26 and 26/27 mean that this work is not currently required
Strategy & Innovation	IT Network Access Controls	Probity - current employees and roles, exceptions	Underway
Strategy & Innovation	Project Management	Is corporate or other methodology being used, is it evidenced and effective	Underway
Legal and Governance	Information Governance (toolkit)	Annual requirement	Completed
Legal and Governance	Contract Management +	Development of self-assessment approach - Procurement are custodian.	Underway
Corporate	Review of Capital assurance arrangements	Management request: to identify if proposed alignment meet good governance requirements	Q3
Regeneration			
Homes & Neighbourhoods	Tenancy Allocation	Further work as requested by ELT & Head of Technology and follow up of previous work	completed to report
Homes & Neighbourhoods	District Heating	Further work and follow up of previous work	Q3Q4
Highways & Streetscene	Winter Maintenance - Internal & Contracts	Probity to evidence route completion, payments, salt procurement & usage.	Underway
Skills & Regeneration	Planning Consent & Enforcement including fee collection	Legal & constitutional compliance and evidencing of decision making.	Underway
Skills & Regeneration	Building Control Approvals & Fee Recovery	Legal compliance and evidencing of decision making. (<i>Reduced scope-financial only</i>)	Q3Q4
Development	Housing Register	Applicant determination accurate, and maintained	completed
Childrens			
Learning & Early Support	School Absence	Management request to test that the controls and systems that are currently in place are sufficient to mitigate risk	Interim work completed: Action Plan progress to assess Q4
Learning & Early Support	SEND	Data integrity and information management (provisional) (Exact scope to be agreed)	Proposed to be deferred until SEND processing has further stabilised

Learning & Early Support	Schools X6 (high deficit)	Routine- test of DfE programme re school finance	Completed
Child Protection & Family Support	SGO (special guardianship) Payments and Review	Management request to test that the controls and systems that are currently in place and sufficient to mitigate risk	Q3Q4
Child Protection & Family Support	External Placements	Test of processes and controls	Q3Q4
Adult & Communities			
Adult Social Care	Brokerage (external placements)	Review the controls and processes in place for the brokering of care packages	Suggest delete from 2526 programme
Adult Social Care	Quality of Care Provision	Ascertain assurance of on the quality-of-care provision.	Q3Q4
Mental Health & Learning Disabilities	Placements	Review of current processes and controls in relation to placing individuals in external accommodation	Underway
General			
WYCA & other grants	As necessary	As specified by regime	Some completed
Investigations	As necessary	Case specific	in progress
Additional Work			
Finance	Client property (CFA) control	To understand arrangements for ensuring probity of client property	Additional- Underway

+Contract management was identified as a priority by the external auditor: Other review work into contract management has been commissioned. Before starting audit assurance assessment, IA will ascertain nature of the other review to determine an appropriate course of action.

The Proposed Audit Plan for October 2025 to March 2026

(work for Q3Q4 transferred from the Q1Q2 plan is not included here)

<u>Service</u>	<u>Audit</u>	<u>Notes/ Scope</u>	
Corporate			
People Services	Workforce Planning	Progress on delivery of this aspect of the People Strategy	Defer
People Services	Attendance Management	HR is custodian. Management compliance and record keeping. Impact of hybrid / home working.	Q3Q4
Strategy & Innovation	Integrated Impact Assessments	Legal compliance and record keeping	Q3Q4
Strategy & Innovation	IT Disaster Recovery Plan	Clarity, completeness, testing and review arrangements (<i>Reduce Scope To assess assurance arrangements for this topic</i>)	Q3Q4
Strategy & Innovation	Performance Management (to achieve objectives)	Monitoring / reporting of progress, remedial action if not	Q3Q4
Public Health	Corporate Business Continuity	Extent of preparedness (<i>Reduce Scope To assess assurance arrangements for this topic</i>)	Q3Q4
Public Health	Corporate Health & Safety	Development of management self-assessment approach	Q3Q4
Finance	CT Liability	Correctness and completeness, validation of entitlement to discounts, exemptions and relief (<i>Scope- NFI data input/ fraud risk assess</i>)	Q4
Finance	HB Claims Processing	Extent and correctness of non-UC cases and resources to deliver	Defer to future years
Finance	SAP Ledger and Journals	Module access and administration, accountability, scope for misuse	Defer to future years
Finance	NDR Liability including Relief	Correctness and completeness, validation of entitlement to discounts, exemptions and relief	Q3Q4
Finance	Revenues Fraud Risk	Assess various fraud risks and options for improvement	Remove as Duplicate
Finance	Web Capture operation in Revenues	Fraud & error prevention controls are adequate & effective	Q3Q4
Regeneration			
Highways & Streetscene	Parking Income including permits	Probity, verification and reconciliation of income due and collected.	Q3Q4
Development	Commercial Rents & Charges	Probity - debit and income management, and cost effectiveness	Q3
Development	Housing Register / Waiting List	Probity - application and review of points and band entitlement	completed
Development	PPP Schools Contract	Risk, contract management and delivery (<i>Reduce Scope To assess assurance arrangements for this topic</i>)	Q3Q4
Development	Corporate Estate Building Defects E.g. Adults	Risk, legal and regulatory compliance. User feedback.	This work features in an assets consultancy contract
Development	Capital Plan Delivery	CFO request - including a review of forecasting	Changes to methodology of developing the Capital Plan so suggested deferred to next year
Homes & Neighbourhoods	Voids Management	Risk - Performance management and budgetary control, sign off process, review of process improvements	Q3Q4

Homes & Neighbourhoods (& communities)	Anti-Social Behaviour Management	Delivered through Communities? Review of policy compliance and effectiveness as approved by Cabinet in March	Q3Q4
Homes & Neighbourhoods	DMC & FRA Inspection & Remedial Work Assurance	Management request	Q3Q4
Environmental Strategy & Climate Change	Home to School Transport Financial Data	Management request	Q3Q4
Regeneration Directorate	Risk Management	To test risk governance arrangements	Q3Q4
Childrens			
Learning & Early Support	Schools X6 (high deficit)	Routine- test of DfE programme re school finance	Q3Q4
Learning & Early Support	Schools Finance	Test of processes and controls	Defer
Child Protection & Family Support	Short Break and Respite	Management request Objectives to be determined	Q3Q4
Childrens Improvement team	Commissioning	Contract management arrangements	Defer
Childrens Directorate	Transition to Adults	Transitioning arrangements, processes and controls	Q3/Q4
Adults & Communities			
Mental Health & Learning Disabilities	Child to Adult transition	Risk assess - Also in Children & Families	Q3/Q4
Mental Health & Learning Disabilities	Mental Health Partnership Working	Review Current Mental Healthcare Partnership Working Arrangements	Restructuring of partner organisations means that this work is not appropriate at the present.
Communities	ASB Contract Management	Review the contract arrangements and performance between Housing and Communities	Q3Q4
Adult Social Care	Hospital pathways	Review of current processes and controls in relation to Hospital Pathways.	Q3
Adult Social Care	Skills Gap	Controls in place to mitigate the risk of the increasing skill gap	Defer
Adult Social Care	Safeguarding	Review current processes and controls	Q3Q4
Other			
WYCA & other grants	As necessary	As specified by regime	Q3Q4
Investigations	As necessary	Case specific	Q3Q4

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**REPORT TITLE: INTERNAL AUDIT QUARTERLY REPORT 1 2025/26
APRIL 2025 TO JUNE 2025**

Meeting:	Corporate Governance & Audit Committee
Date:	26 September 2025
Cabinet Member (if applicable)	
Key Decision Eligible for Call In	No No – Information report
Purpose of Report To provide a report of Internal Audit activity during the first quarter of 2025/26	
Recommendations <ul style="list-style-type: none"> • That the report be noted • The Committee determine if any action is required as a result of this report. Reasons for Recommendations <ul style="list-style-type: none"> • This provides information about activity of internal audit in this period, and the level assurance in the organisation. There may be issues identified which the Committee feels merits further work. 	
Resource Implications: <ul style="list-style-type: none"> • None from this report, other than the potential costs or savings from implementing recommendations 	
Date signed off by Executive Director & name.	Not applicable
Is it also signed off by the Service Director for Finance?	
Is it also signed off by the Service Director for Legal Governance and Commissioning?	

Electoral wards affected: all

Ward councillors consulted: none

Public or private: public

Has GDPR been considered? yes

1. Executive Summary

The Council has to have an Internal Audit function. Each quarter Internal Audit reports on its activity. The report also provides information about the Regulation of Investigatory Powers Act. There is an additional report on progress on the implementation of recommendations.

2. Information required to take a decision

- 2.1 The information required about Internal Audit activity is included in the attached report. There is a further small amount of information contained in a private report.
- 2.2 An appendix A to this report includes a report on progress with implementing all recommendations made during the year 2023/24, and 2024/25 which should have been implemented by 30th June 2025. In summary of the 5 fundamental recommendations two have been implemented, two partially, and one, related to care phones, is no longer appropriate. Just under half (46%) of the significant recommendations have been implemented fully with partially implementation of 36% and no action on the remainder - these relating only to the care phone project.
- 2.3 The report also provides information about use of Regulation of Investigatory Powers Act investigations. There were none this period, although some RIPA compliance training was carried out

3. Implications for the Council

Having an effective internal audit function, as a part of a strong assurance and governance framework is important for the Council. Implementing audit findings should help to improve internal control, assurance and or governance.

3.1 Working with People

No directly applicable.

3.2 Working with Partners

No directly applicable.

3.3 Place Based Working

No directly applicable.

3.4 Climate Change and Air Quality

No directly applicable.

3.5 Improving outcomes for children

No directly applicable.

3.6 Financial Implications

Refers in part to improving strategic and operational financial controls.

3.7 Legal Implications

No directly applicable.

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

Implementation of internal audit recommendations should improve overall control arrangements and promote good governance.

4. Consultation

There have been discussions with Executive Leadership Team (ELT)

- 5. Engagement**
ELT have seen and are aware of the content of this report.
- 6. Options**
Not applicable
- 7. Next steps and timelines**
Contributes to the Annual Internal Audit report.
- 8. Contact officer**
Martin Dearnley Head of Audit & Risk.
- 9. Background Papers and History of Decisions**
None.
- 10. Appendices**
Appendix A: recommendations implementation update
- 11. Service Director responsible.**
The Head of Risk & Internal Audit holds responsibility for the planning, operation and reporting by Internal Audit.
The statutory officers with a responsibility for overseeing the internal audit function are.
Samantha Lawton Service Director for Legal Governances & Commissioning
Kevin Mulvaney Service Director for Finance

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Internal Audit & Counter Fraud Quarterly Report

**Quarter 1 2025/26
April – June 2025**

1 Introduction

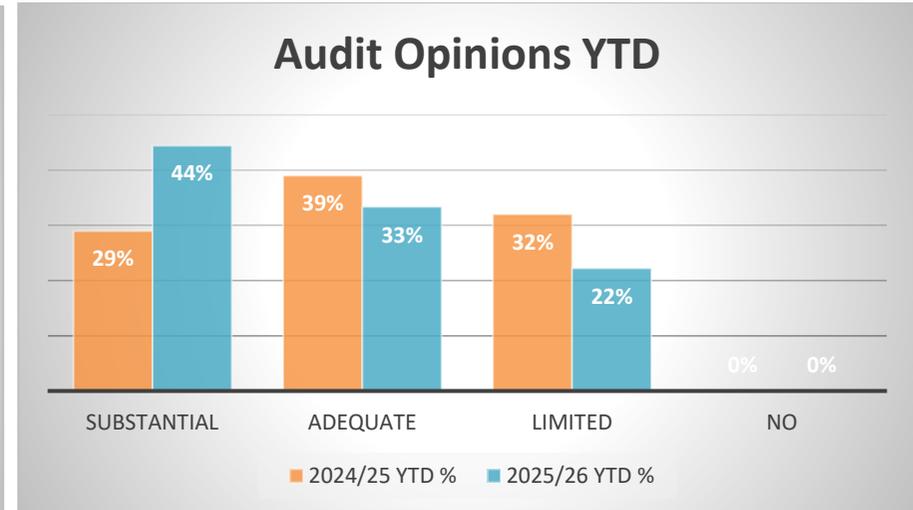
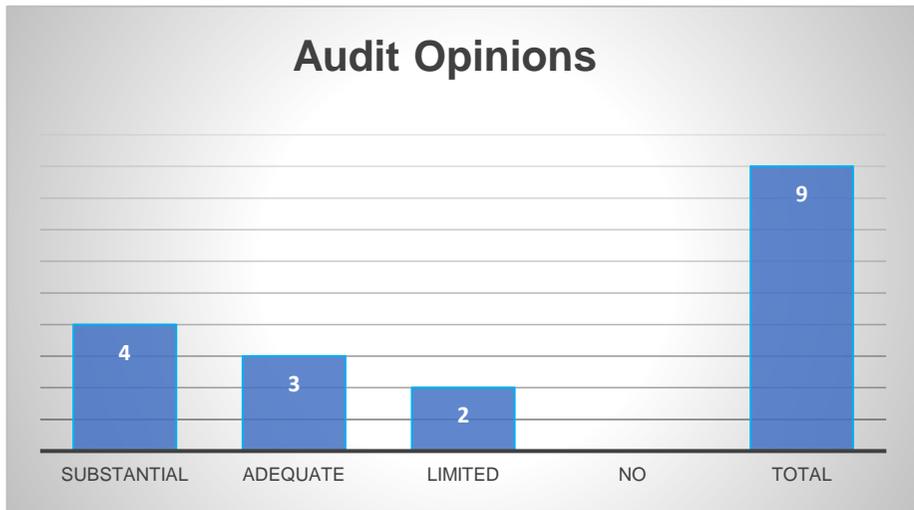
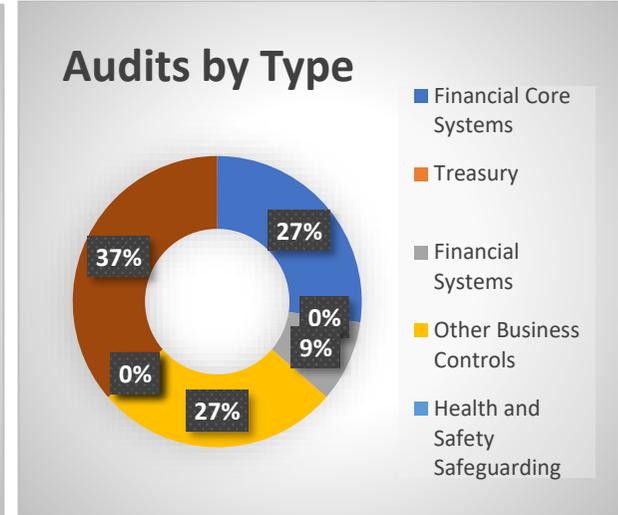
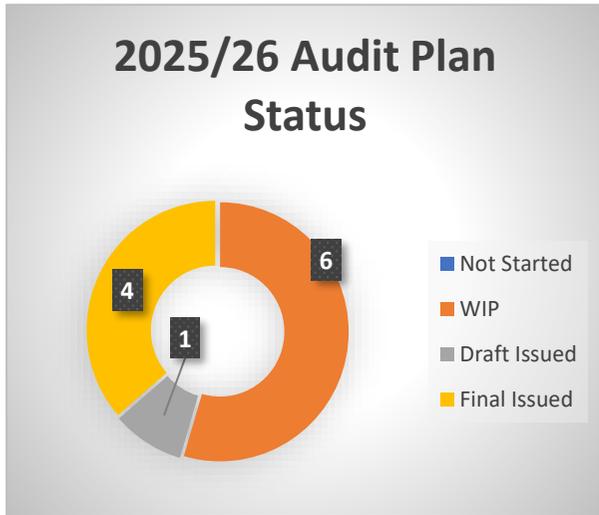
This report sets out the work of Internal Audit completed in the period shown above. All work included has reached a final, except if shown otherwise, management have accepted the findings and agreed to implement the recommendations, or, in the case of employee investigations, any disciplinary action has been through the required stages and any appeal time. A number of audits are awaiting finalisation and will be reported in the next quarter.

Where an assurance opinion was appropriate these reflected the standard framework below

Opinion	Definition - Control Adequacy	Definition - Control Application
Substantial Assurance	A robust framework of all key controls exists that is likely to ensure that objectives will be achieved.	Controls are applied continuously or with only minor lapses.
Adequate Assurance	A sufficient framework of key controls exists that is likely to result in objectives being achieved but the overall control framework could be stronger.	Controls are applied but with some lapses.
Limited Assurance	Risk exists of objectives not being achieved due to the absence of a number of key controls in the system.	Significant breakdown in the application of a number of key and/or other controls.
No Assurance	Significant risk exists of objectives not being achieved due to the absence of key controls in the system.	Serious breakdown in the application of key controls.

All audit work attracts recommendations intended to achieve at least an adequate level of control. All audits resulting in a negative - "limited assurance" or "no assurance" - opinion are followed up as a matter of course, whereas confirmation of progress in implementing agreed recommendations in other reports is sought periodically.

2 Internal Audit Assurance Map and Quarterly Dashboard



3 Planned Audit Work Completed in the Period

3.1 Financial System and Service Audits

<u>Reference</u>	<u>Audit / Objectives</u>	<u>Opinion</u>	<u>Recommendations</u>		
			Fundamental	Significant	Merits Attention
	• <u>Core Financial Systems</u>				
	<u>People Services / Finance</u>				
001	2024/25 Plan - Accounts Receivable The audit sought to assess the progress in generating income more efficiently and effectively as well as the adequacy of controls in system administration.	Adequate Assurance The total receivables balance at the 01/02/2025 was £12.03m. This figure represents both the extension of credit in a commercial sense, coupled with the recovery of fees and charges levied retrospectively in an enforcement or regulatory sense. There are over 100 sales offices (departments) that generate invoices with receivables balances on them. The top 20 make up £11.05m of the total figure (92%). Since the previous audit, the systems and processes related to the raising, monitoring, and writing-off of debt have remained largely unchanged. The total receivables position remains similar to the previous audit too, and while there has been some progress in addressing the recommendations made, the extent of this has	0	3	2

		<p>been somewhat limited. A corporate project team from transformation, data and insight and finance has identified improvements, most notably, looking at facilitating payment at the point of order and the creation of a new dashboard. (although the latter has been postponed temporarily due to data protection concerns.)</p> <p>The Debt Recovery team appear to be operating effectively, and no concerns have been identified. However, the volume of debts on long-term hold remains an area of concern, especially when debts are sent back for the Service to pursue, with minimal progress made against resolving them, or writing them off. Arguably the process is too decentralized and too many staff are involved. Testing indicated that there is a lack of consistency in how debts are monitored, with varying levels of detail and monitoring being undertaken.(e.g. finance team consistently taking information about debt outstanding and age profiles to management teams)</p>			
	<u>People Services</u>				
002	<p>2024/25 Plan</p> <p>WY Pension Fund Contributions</p> <p>The Section 151 Officer asked for further work on the audit he had initiated in 2024/25 as new details and data were provided to the auditor, to provide assurance that the</p>	<p>Substantial Assurance</p> <p>Payroll and Ledger, and Ledger and Accounts Payable to the Pensions Fund were reconciled successfully. The accuracy of transactions back to individual employees was assessed as substantially correct, both for employer's and employees' contributions, compliance testing not being able to cover all possible eventualities.</p>	0	0	3

	systems and procedure for deductions and payment of contributions in SAP are robust for employees in the Fund.				
	<ul style="list-style-type: none"> • <u>Other Financial Systems and Processes</u> 				
	<u>Highways & Streetscene</u>				
003	<p>2024/25 Plan –</p> <p>Highway Infrastructure Accident Damage Recovery</p> <p>The audit sought to confirm recovery arrangements maximise the income obtained.</p>	<p>Adequate Assurance</p> <p>The Council has the power to recover the remedial cost of damage done to highways infrastructure such as bollards, signs, barriers, street lighting and traffic signals arising from road traffic collisions. Sums are recoverable from the insurers of those responsible and is invoiced accordingly. Around £75k is invoiced annually.</p> <p>Overall, the systems and procedures were found to be operating effectively, although scope exists for the adoption of a more robust stance towards loss adjustors, and utilising the court path, where appropriate.</p>	0	4	0
	<ul style="list-style-type: none"> • <u>Other Business Controls</u> 				
	<u>Learning & Early Support</u>				

	School Absence (not progressed) An audit to test that the controls and systems that are currently in place are sufficient to mitigate risk.	Management originally requested an audit to test that the controls and systems that are currently in place are sufficient to mitigate risk. Subsequently, it was learned that an improvement plan has been developed to address some of the issues about which concerns had been raised. To enable the changes to become embedded it was agreed that audit checks will be undertaken in the second half of the year.			
	<u>Legal, Governance & Commissioning</u>				
004	2024/25 Plan Data Sharing & Security A compliance audit was undertaken to determine that data sharing meets corporate requirements.	Limited Assurance – Data sharing agreements typically contain the responsibilities and requirements for both parties, either arising from a commercial contractual relationship or between two or more agencies to enable them to facilitate and develop their roles and objectives. A data sharing agreement is a requirement of the Information Sharing Policy and whilst not a legal requirement, it is best practice advocated by the Information Commissioner's Office. A review of data sharing agreements did not consistently provided assurance that agreements exist, are legal and secure, that all parties have signed the agreements, and the council are proactively checking third parties are complying with their responsibilities. Further work is required to ensure that the central register is complete and accurate. This process will require input from all teams across the Council. Information Governance Team (IGT) are fully aware of the issues and are actively offering services support to resolve them. Responsibility for compliance ultimately lays with	2	4	0

		<p>the Information Asset Owners (generally Service Directors). The fundamental recommendations relate to making sure that current data sharing agreements are held for each arrangement, and are due for completion by the end of the calendar year 2025.</p> <p>The IGT and IG Board will work with Service Management to implement the recommendations.</p>			
005	<p>NHS Data Protection & Security Toolkit</p> <p>Annually the Director of Legal & Governance as the Senior Information Risk Officer is required to certify that prescribed information governance and technical standards and arrangements are in place and are operating effectively, so that the NHS continues to make patient data available for various tasks to staff in Adult Services and Public Health. An independent review of the self-assessment process and evidence recording as required is undertaken by Internal Audit.</p>	<p>Adequate Assurance –</p> <p>The audit concluded that there was sufficient evidence to verify the status and level of progress to be reported to the NHS. The main area of contention continues to be a lower than required participation rate in (data compliance) refresher training of between 60-70%, rather than the 95% threshold set by the ICO. The IG Team have recently launched an in-house developed training solution as well as addressing the needs of the dispersed workforce and it is planned that this will improve the situation.</p>	0	4	2

	Development Services				
006	<p>Housing Register (Waiting List)</p> <p>The audit sought to confirm the currency and integrity of the database of applicant details and verify the banded outcome of assessments.</p>	<p>Limited Assurance -</p> <p>The online application process is undertaken on the Choose & Move software. Applicants requiring assistance to register can contact Housing Solutions Service, or Homes and Neighbourhood staff for existing Council tenants. There are a high volume of live applicants -more than 20,000, with 1,223 (6%) of these representing the highest priority of housing needs (Bands A/B). There has been a 33% increase in applications in the 3 years since the last audit, (circa 15,000 in 2021).</p> <p>Sample testing of live applications was undertaken to determine whether the evidence on file substantiated the bands allocated. The audit trail supporting decision taking was often incomplete and hard to follow. Environments with a limited or incomplete audit trail to evidence outcomes tend to be more prone to error and fraud, and this area is at a high risk of potential fraud associated with subsequent Right to Buy applications. There appears to be a growing number of applicants using Artificial Intelligence to produce evidence required as part of the application process that could be counterfeit documents - teams currently struggle to respond accordingly.</p> <p>NFI data matching identified that there is an issue with updating deceased persons application status, especially as two applications had been renewed after the date of death, casting some doubt on the integrity of the renewals process. Applicants can remain on the Register for years, no one is excluded from bidding and part of the process includes providing advice to secure alternative</p>	0	7	1

		<p>rented accommodation. The current software provides no automated closure function which would reduce the resources required to monitor and follow up live applications. Findings continue to suggest that many applications may be out of date, due to applicants moving on and/or changes in circumstances. Review and renewal processes are meant to be undertaken annually and for banding with medical element half yearly. This is not always pro-actively pursued as a matter of routine, so it was recommended that a solution is sought to introduce an effective regime to rectify this shortcoming.</p>			
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3.2 Recommendation Follow - up Audit Work Completed in the Period

See attached appendix.

3.3 School Audits

Reference	Opinion	No.
007 -009	Substantial Assurance	3
0	Adequate Assurance	0
0	Limited Assurance	0
0	No Assurance	0

3.4 Significant and Fundamental Recommendation Themes – cumulative

<u>Fundamental/Significant Recommendation Themes</u>	<u>No. of audits identified</u>
Information management - GDPR	3
Information management – data protection-DPIA	6
Contract Management	7
Cash Handling	4

4 Investigations and other Audit Activity

4.1 Corporate

National Fraud Initiative 2024/25

Work is ongoing to complete checks arising from the highest risk areas across the set of exception reports covering the various datasets submitted. A final summary report will be prepared for inclusion in the next quarterly report.

Following legislative action to address data protection concerns a supplementary exercise is due to commence in September concerning data relating to adult social care, specifically residential accommodation and direct payments (personal care budgets).

4.2 Finance

DWP Assessment Verification

The DWP require confirmation from Benefits management of compliance with the terms of reference allowing access to data in a shared portal to facilitate assessment and payment of claims. Management's IG & IT self-assessment was reviewed and it was concluded that it was completed thoroughly with appropriate supporting evidence. There are some minor issues of non-compliance re part of the baseline security/access.

4.3 Skills & Regeneration

Multiply Grant Verification 2023/24

The annual and last verification exercise confirmed the eligibility of 105 learners and the funding provision to improve adult numeracy skills to approved suppliers in accordance with the grant conditions and consequently no further action was required.

4.4 Learning

School absence

Some progress made in identifying that an action plan exists, but this has not made sufficient progress to review. Intention is to assess formally in Quarter 4. (25/26)

5. Counter Fraud Work

5.1 Housing Fraud

Investigation Type	Cases Brought Forward	New Referrals	Ongoing	Closed Prosecutions	Closed: No Fraud Proven or Warning Issued	Applications Cancelled	Properties Returned and Application Cancelled
Right To Buy	17	8	20		2	2	1
Tenancy Fraud	15	5	18		2		
Multi-Agency/Service Cases	1	1	2				

There has been a large increase in Right to Buy applications in general since June 2024. The amount of RTB applications has reduced this quarter and there is no current backlog in checks. However, due to the high volume of credit checks processed by the fraud team in Q4 2024/25, this has presented an increase in the number of referrals being made for investigation by the Fraud Team in Q1 2025/26

The frauds being encountered are becoming more complex, and cases are becoming longer. Often searches suggest fraud is being committed in other aspects of the suspects lives, resulting in increasing referrals to the Police and other government agencies.

5.2 Council Tax and Business Rate Fraud

Investigation Type	Cases Brought Forward	New Referrals	Ongoing	Closed Prosecutions	Closed: No Fraud Proven	Closed: Referred to Other Government Agency
Council Tax	2	1	3			
Business Rates	4		4			
COVID Grants	1		1			

5.3 Accounts Payable Fraud

Investigation Type	Q1	YTD	Ongoing	YTD Fraud Attempted	YTD Fraud Successful	YTD Monies Reclaimed
Payment Fraud	0	0	0			

No main system fraud this period. 1 reported case in a school.

5.4 Adult Social Care – West Yorkshire Financial Exploitation and Financial Abuse Team

WYFEAT – Adult Social Care (April – March 2026 cumulative)

Referrals Received	Investigations	Pre-Investigations	Safeguarding Only	Yet to be designated	Closed	Value (£): YTD
7	1	3				

5.5 Blue (Parking) Badge Fraud

Cases Brought Forward	New Referrals	Ongoing	Closed - Prosecutions	Closed: No Fraud Proven or Warning Issued
31	57	48	10	30

5.6 Other Investigative Work

Investigation Type	YTD
Money Laundering Cases	2
HR Investigations	1

6. Regulation of Investigatory Powers Act investigations

None this period.

Officer refresher training was undertaken in conjunction with Legal Services in July 2025 for the Corporate Fraud Team as well as those involved in regulatory and enforcement roles and Internal Audit. The overall conclusion was that local authorities should rarely if ever find it necessary and proportionate to require authorisations of requests by a magistrate.

APPENDIX A

RISK SERVICES - INTERNAL AUDIT

PROGRESS WITH IMPLEMENTING INTERNAL AUDIT RECOMMENDATIONS

At the conclusion of each audit, recommendations are made where necessary to improve the control environment and /or manage the level of risk involved to an acceptable level. Recommendations are classified threefold as follows:

Fundamental –

A recommendation, often requiring immediate action that is key to maintaining an appropriate control environment and thereby avoiding exposure to a significant risk to the achievement of the objectives of the system, process or location under review. Any single fundamental recommendation leads to a Limited Assurance opinion.

Significant –

A recommendation requiring action that is necessary to improve the control environment and thereby avoid exposure to a risk to the achievement of the objectives of the system, process or location under review. More than 4 significant recommendation leads to a Limited Assurance opinion.

Merits Attention –

A recommendation where action is advised to enhance control or improve operational efficiency.

Service Directors / Heads of Service are asked to agree recommendations contained within an Action Plan and identify an owner to oversee implementation by a specific date.

To date, assurance that this has happened has been obtained from follow up audits arising from any audit resulting in a Limited Assurance opinion; updates on recommendations made in other audits typically have had to wait for the next cyclical audit. A greater focus on the overall position has been driven more recently by the requirements of the revised internal audit professional standards that applied from April 2025 and further development of the corporate risk management process, whereby implementation of agreed audit recommendations, especially key ones, is a very important part of managing down the residual degree of risk in a system, process or activity.

Status of planned 2024/25 & 2025/26 audits with agreed Key Recommendations due for implementation originally by 30 June 2025

	Fundamental				Significant			
<u>Directorate</u>	Completion Due	Complete	Partially Complete	No action	Completion Due	Complete	Partially Complete	No action
Adults & Health	2	0	1	1	14	4	2	8
Carephones	1	0	0	1	8	0	0	8
Domiciliary Care Payments	0	0	0	0	1	0	1	0
Gateway to Care	1	0	1	0	5	4	1	0
	Fundamental				Significant			
<u>Directorate</u>	Completion Due	Complete	Partially Complete	No action /reply	Completion Due	Complete	Partially Complete	No action
Children & Families	3	2	1	0	28	16	12	0
Regional Adoption Agency	0	0	0	0	1	0	1	0
Leaving Care	0	0	0	0	2	2	0	0
Direct Payments	0	0	0	0	12	8	4	0

School Exclusions	0	0	0	0	3	0	3	0
SENDACT - Education, Healthcare and Care Plan Team	1	1	0	0	4	0	4	0
Youth Justice Financial Administration	2	1	1	0	6	6	0	0
	Fundamental				Significant			
<u>Directorate</u>	Completion Due	Complete	Partially Complete	No action	Completion Due	Complete	Partially Complete	No action
Public Health & Corporate Resources	0	0	0	0	2	0	2	0
BACS Bureau Accreditation	0	0	0	0	2	0	2	0
	Fundamental				Significant			
<u>Directorate</u>	Completion Due	Complete	Partially Complete	No action	Completion Due	Complete	Partially Complete	No action
Place	0	0	0	0	0	0	0	0
Total – all Directorates	5	2	2	1	44	20	16	8
% Total		40	40	20		46	36	18

Only five **Fundamental** recommendations made previously were due to have been implemented by 30 June. Management have confirmed two of them has been actioned, two remain incomplete and no action has yet been taken relating to the fifth. Management have also confirmed that 46% of **Significant** recommendations have been actioned, compared to 66% in the previous quarter and all but 18% of the remainder have been progressed in some way.

Incomplete Recommendations Detail

Adults & Health

Carephones- The recommendations are now being included in a project management approach to service improvement, [linked to the need to replace the care phone platform to a cloud based digital system as a part of national phone infrastructure upgrade] following an external review of the carephones service. This 12-month project incorporates improved service delivery and is being supported by the Transformation Team. As a part of this, not all the original recommendations remain appropriate. A revised Action Plan including completion dates is being prepared that will include items that remain relevant to the improvement process.

Domiciliary Care Payments- The outstanding significant recommendation is due to the resource capacity required to complete it. An audit has been scheduled to look at brokerage which will encompass some of this situation. The partially completed recommendation has been Incorporated into the transformational savings project which is due for completion during the final quarter of 2025.

Gateway to Care- There has been a restructuring of overall management, by incorporation into Kirklees Direct. Several recommendations have been implemented. Increased volumes related to clarification emails and callbacks are no longer relevant as online forms asking for all relevant details are in place. Performance is not yet on track, as there were vacancies in the team which were filled September 2025 so the impact of this additional resource should be realised once induction training is complete (4-6 weeks).

Children & Families

Regional Adoption Agency – One significant recommendation remains outstanding but has been partially completed. This relates to contract management.

Direct Payments – Four of the original nineteen recommendations remain to be completed, which it is proposed will be achieved by the end of the calendar year.

School Exclusions – There are three significant recommendations that are partially completed, relating to improvements in contract management and data collection, dissemination and analysis as well as a need for a review of the Fair Access Panel which is currently underway.

SENDACT - Education, Health & Care Plan Team – of the five original recommendations that were incomplete, the fundamental one has now been actioned. Work remains ongoing concerning the four significant ones, including improvements to financial planning and forecasting.

Youth Justice Financial Administration - One fundamental recommendation concerning improvement to various aspects of Service data protection practice remains ongoing.

Public Health & Corporate Resources

BACS Bureau Accreditation – regarding the two significant recommendations in progress,

- Approval has been given by Technology Board to appoint a secondary Bacs supplier for contingency purposes and officers are developing the specification with a view to going out to market.
- Discussions are ongoing with Welfare & Exchequer Services to implement a standardised approach (to matters such as authorisation, signatories).

Place

There are no outstanding recommendations for this quarter.

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Agenda Item 16

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 7. Local Government Ombudsman Code
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 8. Culture of Financial Challenges

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) 6. Mandatory Training Review
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