



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

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## Decision Summary

**Committee:**  
**AUDIT COMMITTEE**

**Date:**

**Committee Clerk:**

**TEL:**

**CORPORATE GOVERNANCE AND**

**FRIDAY 30 JANUARY 2026**

**Nicola Sylvester**

**01484 221000**

### **Chair**

Councillor John Taylor

### **Councillors Attended**

Councillor Angela Sewell

Councillor Paola Davies (Substitute)

Councillor Mohan Sokhal (Substitute)

### **Co-optees**

Nicholas Booth and Andrew North

### **Apologies**

Councillor Caroline Holt, Councillor Harry McCarthy, Councillor James Holmewood, Councillor Kath Pinnock and Councillor Graham Turner (Ex-Officio)

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## **2 Minutes of Previous Meeting**

To approve the Minutes of the meeting of the Committee held on 28<sup>th</sup> November 2025.

### **RESOLVED –**

That the Minutes of the meeting held on 28<sup>th</sup> November 2025 be approved as a correct record subject to an amendment to the resolution of **(Minute No. 52 refers)** as follows:

(3) That the proposed implementation of the Local Government Ombudsman Complaints Code by Kirklees as in Appendix 3 of the report be noted.

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## **7 Auditor's Annual Report 2024-25**

To receive the External Auditor's Annual Report 2024-25.

Contact: Grant Thornton.

**RESOLVED** - That the Auditor's Annual Report 2024-25 be noted.

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## **8 Audit Findings (ISA260) 2024-25 Report**

To receive the External Audit Findings (ISA260) 2024-25 Report.

Contact: Grant Thornton

**RESOLVED** - That the Audit Findings (ISA260) 2024-25 Report be noted.

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## **9 Annual Governance Statement**

To receive the Annual Governance Statement 2024-25.

Contact: Simon Straker, Audit Manager.

**RESOLVED** – That the Annual Governance Statement 2024/25 be approved.

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## **10 Approval of the Councils final accounts for 2024-25**

To consider the Councils audited statement of accounts for 2024-25 including the final version of the Annual Governance Statement.

Contact: James Anderson, Head of Accountancy.

**RESOLVED** –

1. That the Statement of Accounts 2024-25, including the Annual Governance Statement be approved and that the Chair of the Committee certify the Statement of Responsibilities on Page 21 upon completion of the audit.
  2. That the draft Letter of Representation (Appendix C to the report) be approved and that the Chair of the Committee sign the final version, on behalf of the Committee, upon completion of the audit.
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## **11 Treasury Management Strategy and Investment Strategy 2026-27**

To consider the Treasury Management Strategy and Investment strategy 2026-27 report.

Contact: James Anderson, Head of Accountancy.

**RESOLVED –**

1. That it be recommended that the Treasury Management Strategy 2026/27 incorporating:
  - The borrowing strategy outlined in paragraphs 2.15 to 2.27 of the report.
  - The investment strategy (treasury management investments) outlined in paragraphs 2.28 to 2.36 of the report and Appendices A and B.
  - The policy for provision of repayment of debt (Minimum Revenue Provision) outlined in paragraphs 2.37 to 2.38 of the report and at Appendix C.
  - The treasury management prudential indicators set out in Appendix D, and
  - The investment strategy (non-treasury investments) set out at Appendix F.

be submitted for consideration by Cabinet and for approval by Council.

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## **12 Dates of Council Meetings 2026-2027 (Reference to Council)**

To consider the Dates of Council Meetings 2026-27 (Reference to Council) report:

Contact: Leigh Webb, Head of Governance.

**RESOLVED –** That the schedule of Council meetings for the 2026-27 municipal year be approved.

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## **13 Kirklees Community Governance Review - Stage 1 consultation summary and stage 2 recommendations**

To consider the Kirklees Community Governance review report including stage 1 consultation summary and stage 2 recommendations.

Contact: Nick Howe, Policy & Partnership Manager.

**RESOLVED –**

1. That the draft proposals arising from stage one of the consultation on the Community Governance Review be approved.
  2. That the arrangements for the second stage of consultation, scheduled to commence on 9<sup>th</sup> February 2026 be noted.
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## **14 Agenda Plan**

To review the 2025-26 Agenda Plan.

Contact: Nicola Sylvester, Principal Governance Officer.

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

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