

Report title: Informing the Audit Risk Assessment for Kirklees Metropolitan Council

Meeting:	Corporate Governance and Audit Committee
Date:	25 April 2025
Cabinet Member (if applicable)	N/A
Key Decision Eligible for Call In	No – n/a
Purpose of Report The report updates Members on the final accounts and audit processes for 2024/25.	
Recommendations For Corporate Governance and Audit Committee to agree the risk assessment document, and for it to be formally submitted to Grant Thornton. Reasons for Recommendations To provide the requested information to the external auditors (Grant Thornton).	
Resource Implications: N/A	
Date signed off by <u>Executive 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?	N/A Kevin Mulvaney – 08/4/2025 Sam Lawton – 08/04/2025

Electoral wards affected: N/A

Ward Councillors consulted: N/A

Public or private: Public

Have you considered GDPR: Yes – there is no personal data within the budget details and calculations set out in this report and accompanying Appendices

1. Executive Summary

- 1.1 The Council's external auditor Grant Thornton (GT) has asked that council officers complete the attached 'Inquiries of management and those charged with Governance' (Appendix A), which consists mainly of a schedule of questions (from GT) and management responses (from KMC officers).
- 1.2 These relate to the following topics:

General Enquiries of Management
Fraud
Laws and Regulations
Related Parties
Going Concern
Accounting Estimates
- 1.3 External Audit will use these assurance letters to support their overall opinion on the Audited Statement of Accounts and Annual Governance Statement which will be presented to this Committee for approval by 30 November 2025.
- 1.4 The auditors want this committee to affirm that they believe these assertions to be true (or have no reason to believe that they are untrue).
The documents are attached.
- 1.5 The structure of this report begins with an executive summary, followed by a range of Appendices. The reader will need to review these collectively in order to be informed of the overall consequences and implications.

2 Information required to take a decision

- 2.1 The Committee are invited to read the statements and assertions
- 2.2 If there are questions arising they can ask officers for an explanation.

3 Implications for the Council

- 3.1 **Council Plan**
N/A
- 3.2 **Financial Implications**
N/A
- 3.3 **Legal Implications**
N/A
- 3.4 **Other (e.g. Risk, Integrated Impact Assessment or Human Resources)**
N/A

4 Consultation

The responses were completed by the Service Director Finance, Service Director Legal, Governance & Commissioning, Head of Accountancy, Head of Legal and Head of Risk & Internal Audit.

5. Engagement

N/A

6. Options

6.1 Options considered

N/A

6.2 Reasons for recommended option

N/A

7. Next steps and timelines

The auditors will consider the responses and use this in providing their opinion on the Audited Statement of Accounts and Annual Governance Statement which will be presented to this Committee for approval by 30 November 2025.

8. Contact officer

James Anderson Head of Accountancy

9. Background Papers and History of Decisions

None

10. Appendices

Appendix A: Informing the audit risk assessment for Kirklees Council 2024/25

11. Service Directors responsible

Kevin Mulvaney

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Sam Lawton