



Kirklees Council

External Audit Update Report

September 2025

Introduction & headlines

Your key Grant Thornton team members are:

Gareth Mills

Key Audit Partner & Engagement Lead

T 0113 200 2535

E gareth.mills@uk.gt.com

Greg Charnley

Engagement Senior Manager

T 0113 200 2558

E greg.f.chnrley@uk.gt.com

Aanchal Singla

Engagement Assistant Manager

T 0113 200 1577

E aanchal.singla@uk.gt.com

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 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 to 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.

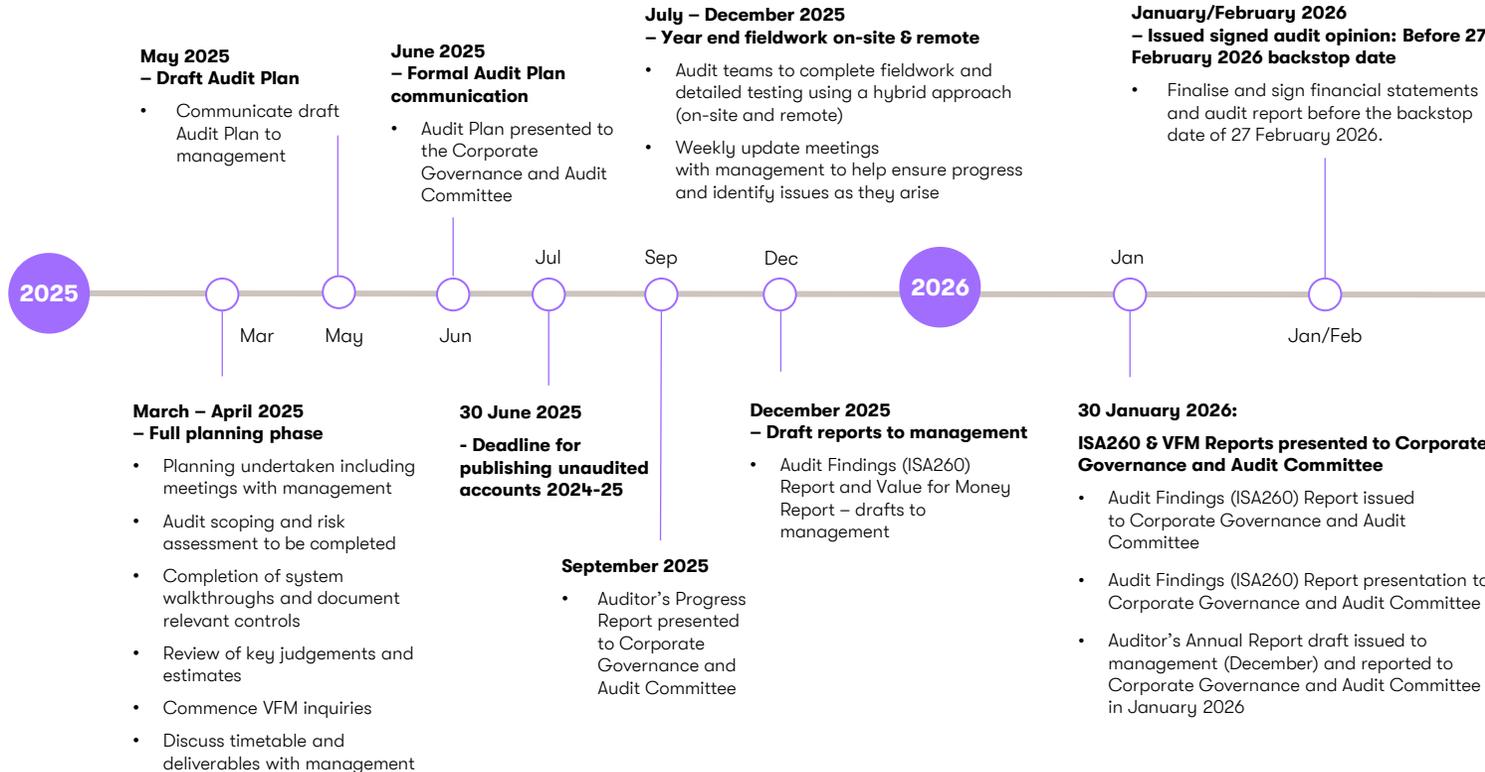
Our final commentary in the Auditors' Annual Report will include:

- 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.

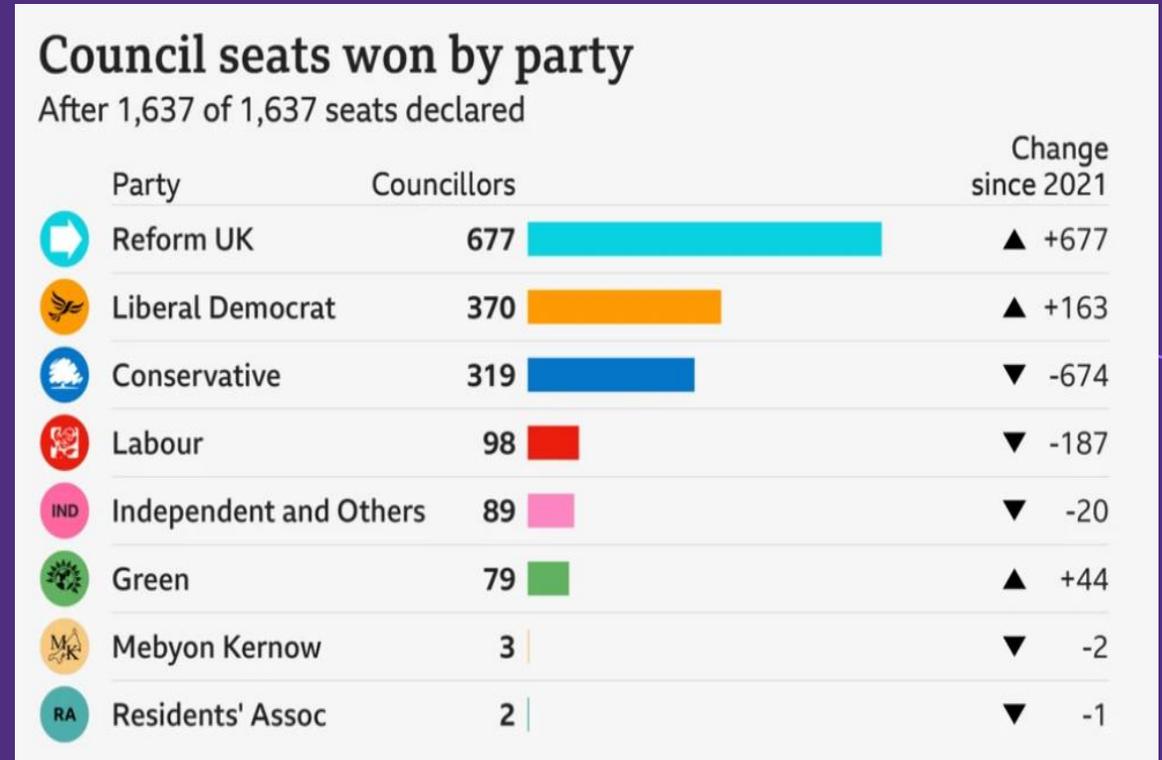
2 Sector update

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
<p>Holdover leases (expired leases still in use)</p>	<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>	<ul style="list-style-type: none"> (a) Have any holdover leases been identified, and how has the finance team assessed whether these should be treated as leases under IFRS 16? (b) Where there was uncertainty, has legal advice been sought, and are the assumptions and judgments clearly documented? (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>	<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>	<ul style="list-style-type: none"> (a) Have any lease arrangements been identified where the payments are nominal or zero? If so, how have these been assessed under IFRS 16? (b) What process has been followed to determine the fair value of the right-of-use assets in these cases? (c) Is there sufficient documentation and evidence to support the valuation approach taken?

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



Complaints dealt with



Not for us



Assessed and closed



Investigated

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-an-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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