

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

<b>Meeting:</b>	<b>Corporate Governance and Audit Committee</b>
<b>Date:</b>	<b>24 April 2026</b>
<b>Cabinet Member (if applicable)</b>	<b>N/A</b>
<b>Key Decision Eligible for Call In</b>	<b>N/A</b>
<b>Purpose of Report</b> The report updates Members on the final accounts and audit processes for 2025/26.	
<b>Recommendations</b> For Corporate Governance and Audit Committee to approve the risk assessment document, and for it to be formally submitted to Grant Thornton.	
<b>Reasons for Recommendations</b> To provide the requested information to the external auditors (Grant Thornton).	
<b>Resource Implications:</b> N/A	
<b>Date signed off by <u>Executive Director</u> &amp; name</b>	<b>N/A</b>
<b>Is it also signed off by the Service Director for Finance?</b>	<b>Kevin Mulvaney – 15/04/2026</b>
<b>Is it also signed off by the Service Director for Legal Governance and Commissioning?</b>	<b>Sam Lawton – 15/04/2026</b>

**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 on 30 November 2026.
- 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 2026.

**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 2025/26

**11. Service Directors responsible**

Kevin Mulvaney

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Sam Lawton