

Contact Officer: Nicola Sylvester

KIRKLEES COUNCIL

CORPORATE GOVERNANCE AND AUDIT COMMITTEE

Friday 24th April 2026

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

Co-optees Andrew North

In attendance: Samantha Lawton, Service Director Legal, Governance & Commissioning (Monitoring Officer)
James Anderson, Head of Accountancy
Martin Dearnley, Head of Risk and Internal Audit
Philip Jones, Service Director for Homes and Neighbourhoods
Lisa Rasden, Head of Housing & Neighbourhoods
Greg Charnley, External Auditor, Grant Thornton

Apologies: Councillor Kath Pinnock
Councillor Bill Armer (ex-Officio)
Nicholas Booth (Co-Optee)

90 Membership of the Committee

Apologies for absence were received on behalf of Councillor Kath Pinnock, Councillor Bill Armer (Ex-Officio) and Nicholas Booth (Co-Optee)

91 Minutes of Previous Meeting

RESOLVED –

That the Minutes of the meeting held on 20th February 2026 be approved as a correct record.

92 Declaration of Interests

No interests were declared.

93 Admission of the Public

All agenda items were considered in public session.

94 Deputations/Petitions

No deputations or petitions were received.

95 Update on the Housing Tenancy Allocation Audit

The Committee received an update on the Housing Tenancy Allocation Audit which advised that all outstanding recommendations from the Tenancy Allocation internal audit undertaken in July 2024 were now complete.

Philip Jones, Service Director for Homes and Neighbourhoods advised that there were four outstanding recommendations from the internal audit undertaken in July 2024, work had been undertaken and all actions were complete and signed off. The service was confident that the allocations process was now compliant and meeting the needs of policy documents. A further planned audit would take place in 2026/27 to hopefully receive substantial assurance.

During discussion, the Committee requested confirmation that phase 2 had been complete, it was noted that phase 2 had just begun with new systems being put in place, manual spot checks were undertaken, the audit in 2026/27 would be carried out following the implementation of phase 2.

RESOLVED- That the Housing Tenancy Allocation Audit update be noted.

96 Informing the Audit Risk Assessment for Kirklees Metropolitan Council

The Committee received a report on Informing the Audit Risk Assessment for Kirklees Council. The Council's External Auditors, Grant Thornton, asked that council officers complete an 'Inquiries of management and those charged with Governance' document which consisted of a schedule of questions from Grant Thornton. Appendix A in the report provided the questions and responses from Kirklees officers. Grant Thornton would consider the responses and use in providing their overall opinion on the Audited Statement of Accounts and Annual Governance Statement which was to be presented to this committee for approval by 30 November 2026. Grant Thornton requested that the Committee affirm that they believe the assertions to be true (or have no reason to believe that they were untrue).

During discussion, the Committee ascertained what Grant Thornton used this document for, it was noted that they reviewed the document for consistency and checked for any red flags of further work required.

RESOLVED-

- 1) That the Risk Assessment document be approved.
- 2) That the Risk Assessment document be formally submitted to Grant Thornton.

97 Audit Plan 2025-26

The Committee received the Audit Plan 2025/26 from the External Auditors, Grant Thornton ending 31 March 2026.

The report set out a summary of the work of the Auditors with specific regard to key developments impacting their audit approach, Identified risks, their approach on

materiality, progress against the prior year's recommendations, IT audit strategy, value for money arrangements, logistics, fees and related matters, independence considerations, communication of audit matters with those charged with governance, and delivering the audit quality.

Greg Charnley, Grant Thornton advised the Committee of the accelerated timeline for the backstop, a detailed audit progress report would be brought to Committee in September 26.

During discussion the committee requested that the audit progress report be brought to committee sooner than September 2026 and sought assurance from the External Auditors on hitting the date in November 2026. It was noted that due to techniques and tools the external auditors had, along with planning work being more advanced the external auditors were confident they would meet the November 2026 date.

RESOLVED- That the External Audit Plan 2025/26 be noted.

- 98 Internal Audit: Charter, Strategy and Plan for 2026-27**
The Committee received the Internal Audit Charter, Strategy and Plan for 2026/27. Formally for the first half of the year and informally for the second half. (A paper version of the Internal Strategy was provided to Committee Members that had been omitted from the published documents). The Internal Audit Charter and Strategy document was in fulfilment of the requirements of the Institute of Internal Auditors Global Internal Audit Standards and the UK Public Sector application note. A risk-based audit plan was necessary to achieve maximum assurance from a limited level or resource. Appendix three of the report set out the key areas of operational activity that were considered to be in scope for assurance activity.

Martin Dearnley, Head of Risk and Internal Audit advised that resourced available to internal audit were quite limited. Whilst a management vacancy was successfully filled, this was an internal candidate and vacancies were advertised through 2025/26, only one suitable candidate had been identified and appointed. During 2026/27 one team member was likely to be absent through maternity leave. Attempts were being made to recruit, both substantively and temporarily, and at Apprentice level.

During discussion the committee requested information about when each area of assurance (as listed in Appendix 3) was last subjected to an audit review. It was noted that core assurance areas were usually reviewed every three years, with some areas covered at least in part annually.

The Committee questioned the target (Appendix 5) for fundamental recommendations. They asked that this target be set at 100% completed within the promised timescale and asked that a report be provided to the next committee meeting showing implementation of fundamental actions and valid reasons for not being complete.

RESOLVED –

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- 1) That the Internal Audit Charter and Audit Strategy (noting the areas where the council's arrangements might be assessed as not fully compliant) be approved.
- 2) That the proposed audit plan for 2026/27 (April to September 2026/draft October 2026 to March 2027) be approved.
- 3) That the resourcing position be noted.
- 4) That the Head of Risk and Internal Audit make changes to the Audit Plan as they consider reasonable, reflecting the need of the organisation, subject to being reported back to Committee to be noted.