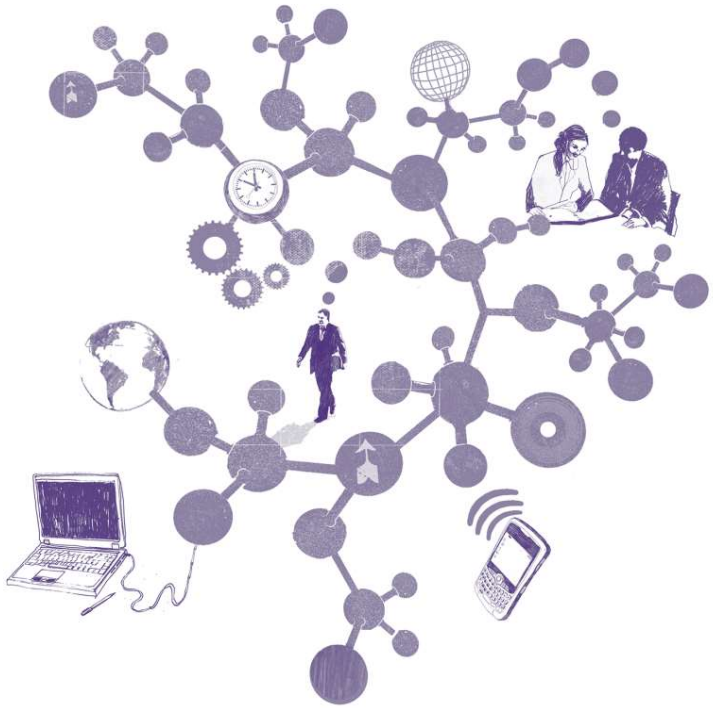
The Annual Audit Letter for City of Wolverhampton Council

Year ended 31 March 2017

October 2017



Mark Stocks
Engagement lead
T 0121 232 5437
E Mark.C.Stocks@uk.gt.com

Nicola Coombe
Audit Manager
T 0121 232 5206
E Nicola.Coombe@uk.gt.com

Scarlett Mayer
Assistant Manager
T 0121 232 5440
E Scarlett.E.Mayer@uk.gt.com

Contents

Executive summary

Purpose of this letter

Our Annual Audit Letter (Letter) summarises the key findings arising from the work we have carried out at City of Wolverhampton Council (the 'Council') for the year ended 31 March 2017.

This Letter provides a commentary on the results of our work to the Council and its external stakeholders, and highlights issues we wish to draw to the attention of the public. In preparing this letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice (the Code) and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'.

We reported the detailed findings from our audit work to the Council's Audit and Risk Committee (as those charged with governance) in our Audit Findings Report on 18 September 2017.

Our responsibilities

We have carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give an opinion on the Council's financial statements (section two)
- assess the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion) (section three).

In our audit of the Council's financial statements, we comply with International Standards on Auditing (UK and Ireland) (ISAs) and other guidance issued by the NAO.

Our work

Financial statements opinion

We gave an unqualified opinion on the Council's financial statements on 21 September 2017.

Value for money conclusion

We were satisfied that the Council put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources during the year ended 31 March 2017. We reflected this in our audit opinion on 21 September 2017

Whole of government accounts

We completed work on the Council's consolidation return following guidance issued by the NAO and issued an unqualified report on 29 September 2017.

Certificate

We certified that we had completed the audit of the accounts of the City of Wolverhampton Council in accordance with the requirements of the Code on 10 October 2017.

Certification of grants

We also carry out work to certify the Council's Housing Benefit subsidy claim on behalf of the Department for Work and Pensions. Our work on this claim is not yet complete and will be finalised by 30 November 2017. We will report the results of this work to the Audit & Risk Committee in our Annual Certification Letter.

Other work

In addition to our certification work on the Council's Housing Benefit subsidy claim we have also undertaken certification work on the Council's Care and Support Specialised Housing on behalf of the HCA. We anticipate signing off this work by the end of the October.

We also anticipate undertaking certification work in respect of the Council's Pooling of Housing Capital Receipts claim. While the DCLG have issued assurance instructions to auditors, as at the time of writing the ICAEW are in consultation with the DCLG over the assurance instructions as the level of assurance sought does not tally correctly with the level of work they are asking of us. Therefore we expect the guidance to be updated. We are therefore prevented from starting this work until the issues have been resolved. This is a profession wide issue, hence the involvement of the ICAEW. While we have not yet been able to start this work we anticipate undertaking it as soon as the revised guidance is issued.

We have also been appointed by the Council to undertaken agreed upon procedures work at Wolverhampton College in respect of a service level agreement the Council has in place with the College for post 16 SEN students. This work is currently underway as at the time of writing.

It was confirmed to us that at their AGM, the Board of Wolverhampton Homes, a wholly owned subsidiary of the City of Wolverhampton Council, have given their approval to appoint Grant Thornton as external auditors for Wolverhampton Homes for the 2017/18 financial year. We look forward to working with them.

The fees in relation to Wolverhampton College and Wolverhampton Homes will be reported to the Council as part of our 2017/18 audit report.

Working with the Council

The accounts preparation process was much improved this year, with draft accounts being made available to us on 13 June 2017; 17 days earlier than in 2015/16. In 2015/16 the accounts presented for audit were then subject to further revision by the Council. We are pleased to report that this did not recur for 2016/17, which helped towards a more efficient process.

For 2017/18 the deadline is being brought forward from 30 September to 31 July 2018. We are taking part in the Council's Closedown "launch" event in November, to ensure we are aligned in our commitment to achieve the deadline together. We have arranged a series of visits throughout the year to bring forward as much work as possible.

We would like to record our appreciation for the assistance and co-operation provided to us both during our audit and on an on-going basis by the Council's staff.

Grant Thornton UK LLP
October 2017

Audit of the accounts

Our audit approach

Materiality

In our audit of the Council's accounts, we applied the concept of materiality to determine the nature, timing and extent of our work, and to evaluate the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for our audit of the Council's accounts to be £13.465 million, which is 1.75% of the Council's gross revenue expenditure. We used this benchmark, as in our view, users of the Council's accounts are most interested in how it has spent the income it has raised from taxation and grants during the year.

We also set a lower level of specific materiality for related party transactions of £20,000 (though noted this could be lower as the concept of related party transactions takes in to account what is material to both the Council and the related party) and for senior officer remuneration of £20,000.

Pension Fund

For the audit of the West Midlands Pension Fund accounts, we determined materiality to be £106.895 million, which is 0.75% of the Fund's net assets. We used this benchmark, as in our view, users of the Pension Fund accounts are most interested in the value of assets available to fund pension benefits.

We set a lower level of specific materiality for certain areas such as senior officer remuneration, related party transactions and management expenses. We set a threshold of £20,000 above which we reported errors to the West Midlands Pension Fund Committee in respect of senior officer remuneration and related party transactions. For management expenses our threshold was £3.550 million, being 5% of management expenses.

The scope of our audit

Our audit involves obtaining enough evidence about the amounts and disclosures in the financial statements to give reasonable assurance they are free from material misstatement, whether caused by fraud or error. This includes assessing whether:

- the Council's accounting policies are appropriate, have been consistently applied and adequately disclosed;
- significant accounting estimates made by the Director of Finance are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the narrative report and annual governance statement to check they are consistent with our understanding of the Council and with the accounts included in the Statement of Accounts on which we gave our opinion.

We carry out our audit in line with ISAs (UK and Ireland) and the NAO Code of Audit Practice. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit approach was based on a thorough understanding of the Council's business and is risk based.

We identified key risks and set out overleaf the work we performed in response to these risks and the results of this work.

Audit of the accounts - Council

These are the **significant** risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Valuation of pension fund net liability The Council's pension fund asset and liability as reflected in its balance sheet represent a significant estimate in the financial statements.	We: • Identified the controls put in place by management to ensure that the pension fund net liability is not materially misstated and assessed whether those controls were implemented as expected and whether they were sufficient to mitigate the risk of material misstatement. • Reviewed the competence, expertise and objectivity of the actuary who carried out the Council's pension fund valuation. • Gained an understanding of the basis on which the IAS 19 valuation was carried out, undertaking procedures to confirm the reasonableness of the actuarial assumptions made. • Reviewed the consistency of the pension fund net liability disclosures in notes to the financial statements with the actuarial report from your actuary.	The Council did not inform the actuary of the number of redundancies to have taken place during the 2016/17 financial year and therefore the actuary was unable to take this into account in their valuation of the pension fund net liability. The actuary confirmed that had he known the information, the difference it would have made to the liability would have been to increase it by £161k which is clearly trivial, and therefore no adjustment was proposed in this regard. We raised a recommendation to the Council to ensure that the actuary is made aware of any information pertinent to their calculations on a timely basis.

Audit of the accounts - Council

These are the **significant** risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Valuation of property, plant and equipment The Council amended the process it applies to revaluations. Previously it revalued its assets on a rolling basis over a five year period, but from 2016/17 onwards it is revaluing all assets over £1 million every year, with the remainder being revalued on a cyclical basis or as considered necessary in order to ensure that all assets are revalued at least every 5 years, in line with the Code requirements. The Code requires that the Council ensures that the carrying value at the balance sheet date is not materially different from the current value. This represents a significant estimate by management in the financial statements.	We: • Reviewed management's processes and assumptions for the calculation of the estimate. • Reviewed the competence, expertise and objectivity of any management experts used. • Reviewed the instructions issued to valuation experts and the scope of their work • Discussed the basis on which the valuation was carried out, challenging the key assumptions. • Reviewed and challenged the information used by the valuer to ensure it was robust and consistent with our understanding. • Tested revaluations made during the year to ensure they were input correctly into the Council's asset register • Evaluated the assumptions made by management for those assets not revalued during the year and how management satisfied themselves that these were not materially different to current value.	**Findings** The Council have carried out a significant amount of work during the year to cleanse the data within the fixed asset register following the issues that were identified last year in terms of reports being generated from the asset register system producing inconsistent outputs. This has led to an “Other Changes – Gross Value” line being added to Note 10 of £2.2m. There are however further issues that have been identified from our work this year. **Revaluations** We carried out work to ensure that the revaluation of specialised and non-specialised fixed assets have been correctly accounted for. A number of differences were identified. Some were due to assets being revalued which had been disposed of and some differences due to assets being split over several lines in the fixed asset register. We identified that the gross cost is overstated by £4,343k (0.25% error as a percentage of total cost) and accumulated depreciation overstated by £788k (0.30% error as a percentage of total accumulated depreciation) giving a net over statement of £3,555k (0.25% error as a percentage of total net book value). This has been recorded as an unadjusted misstatement. **Investment Properties** The Council has a procedure of revaluing all assets with a value above £1m, including investment properties. The Code requires that after initial recognition, Investment Property needs to be measured at fair value. It states the fair value of an investment property shall reflect market conditions at the end of the reporting period. We consider that to comply with the Code that the Council should be seeking valuations of Investment Properties as at the end of each reporting period. We have reviewed the revaluations performed and are satisfied that the valuation of Investment Properties is not materially misstated as at 31 March 2017. We have raised a recommendation to ensure that the Council perform a formal exercise each year to either ensure that all investment properties reflect market value as at the year end or otherwise demonstrate that the value at which they are carried in the accounts it not materially misstated.

Audit of the accounts - Council

These are the **significant** risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Valuation of property, plant and equipment (continued)	(continued)	**Academy school assets** We identified that the value of property, plant and equipment in 2015/16 was overstated by £2,529k due to schools converting to Academy status but the value of their assets not being shown as a disposal. The Council have disposed of these assets during 2016/17 and therefore the balance at 31 March 2017 is not overstated. We have recorded this in the table summarising the impact of uncorrected misstatements in the prior year on page 30. **Housing valuations** The district valuer has provided a beacon valuation for Council Dwellings. When extrapolated across the population of total Council Dwellings this results in an increase in value of £7.5m. This has not been adjusted for as the Council does not considered it to be material as it only represents a 1.09% change in value. We have recorded this as an unadjusted error.

Audit of the accounts – Pension Fund

These are the **significant** risks which had the greatest impact on our overall strategy and where we focused more of our work on the audit of the pension fund.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Valuation of level 3 investments Significant risks often relate to significant non-routine transactions and judgemental matters. Level 3 investments by their very nature require a significant degree of judgement to reach an appropriate valuation at year end.	As part of our audit work we: • Updated our understanding of your process for valuing Level 3 investments through discussions with relevant personnel • Performed walkthrough tests of the controls identified in the process. • Tested valuations, on a sample basis, by obtaining and reviewing the audited accounts at latest date for individual investments and agreeing these to the fund manager reports at that date. In addition reconciling those values to the values at 31st March with reference to known movements in the intervening period. • Reviewed the qualification of the fund managers as experts to value the level 3 investments at year end and gained an understanding of how the valuation of these investments had been reached. • Reviewed the nature and basis of estimated values and considered what assurance management had over the year end valuations provided for these types of investments. • Reviewed the competence, expertise and objectivity of management experts used.	Our audit work has not identified any significant issues. We concluded the estimates were reasonable. Our testing identified that there was a combined difference greater than triviality threshold between the estimated leave three investment balances in the Pension Fund accounts and the year-end confirmations and audited accounts we received from Fund Managers. We concluded the estimates were reasonable.

Audit of the accounts

Audit opinion

Council accounts

We gave an unqualified opinion on the Council's accounts on 21 September 2017, in advance of the 30 September 2017 national deadline.

The Council made the accounts available for audit in line with the agreed timetable, and provided a reasonable set of supporting working papers. The finance team responded promptly and efficiently to our queries during the audit. We are going to work with the Council throughout the coming year to further streamline our joint approach to working papers and specifically tailor our requests to ensure we are receiving information which is appropriate and right first time.

We reported the key issues from our audit of the accounts of the Council to the Council's Audit & Risk Committee on 18 September 2017. In addition to the key audit risks reported earlier in this report, we reported the following matters:

- PFI: Highfield and Penns School PFI liability was £1.72m lower than our estimate. This was not adjusted for on the grounds that it was not considered to be material.
- PFI: All of the PFI liability within the balance sheet was shown as a non-current liability, when there is £3.16m payable within 12 months which should therefore be classified as current liabilities. This was not adjusted for on the grounds that it was not considered to be material and would have a net nil impact on the financial statements.

We also identified a number of control issues during our audit that we have asked the Council's management to address for the next financial year. These are reported in the Audit Findings Report and are not repeated here.

Pension fund accounts

We also reported the key issues from our audit of accounts of the Pension Fund hosted by the Council to the West Midlands Pension Fund Committee on 6 September 2017. In addition to the key audit risks reported earlier in this report, we made the following recommendations. We recommended that:

- the Pension Fund prepare for the earlier 31 July financial statements deadline by ensuring adequate resources exist to produce working papers and secure fund manager assurances on pension balances
- where 'auditor control reports' are not available, the Pension Fund establishes procedures to gain assurance regarding the adequacy of control arrangements at investment managers where Auditor control reports are not obtained.

Annual Governance Statement and Narrative Report

We are required to review the Council's Annual Governance Statement and Narrative Report. It published them on its website with the draft accounts in line with the national deadlines.

Both documents were prepared in line with the relevant guidance and were consistent with the supporting evidence provided by the Council and with our knowledge of the Council.

Whole of Government Accounts (WGA)

We carried out work on the Council's consolidation schedule in line with instructions provided by the NAO . We issued a group assurance certificate on 29 September 2017. As required by the NAO, our report set out the unadjusted misstatements already identified and reported to you in our Audit Findings Report. These were:

- Council Dwellings valuation (see page 8)
- PFI: Highfield and Penns School PFI liability (see earlier on this page)
- PFI: liability shown as a non-current liability (see earlier on this page).

Audit of the accounts

Other statutory duties

We also have additional powers and duties under the Act, including powers to issue a public interest report, make written recommendations, apply to the Court for a declaration that an item of account is contrary to law, and to give electors the opportunity to raise questions about the Council's accounts and to raise objections received in relation to the accounts.

We have not exercised any such powers.

Value for Money conclusion

Background

We carried out our review in accordance with the NAO Code of Audit Practice (the Code), following the guidance issued by the NAO in November 2016 which specified the criterion for auditors to evaluate:

In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.

Key findings

Our first step in carrying out our work was to perform a risk assessment and identify the key risks where we concentrated our work.

The key risks we identified and the work we performed are set out in the table overleaf.

Overall VfM conclusion

We are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2017.

Value for Money

Risk identified	Work carried out	Findings and conclusions
Medium Term Financial Resilience	We reviewed the Council's Medium Term Financial Strategy and financial monitoring reports and assess the assumptions used.	The Council's 2016/17 outturn position, as noted on page 8 of the Narrative Report of the financial statements, is a net underspend of £0.3 million, which comprises achievement of a savings target of £26.4 million for the year. Meeting with key officers and review of the 2017/18 budget has established that the Council has firm plans in place for 2017/18. We are satisfied that the Council is developing plans for 2018/19 and 2019/20. This includes holding "Review, Challenge and Progress" to ensure people are challenged on their plans appropriately to ensure they hold up to scrutiny and are robust. Of the £14,800k savings required for 2018/19, £12,500k have been identified. We note however that £7,500k of these savings are one-off and therefore will not be available to meet the savings gap in relation to 2019/20. Work continues to identify additional recurring budget opportunities that will work towards the remaining budget challenge to be delivered in 2019/20. The remaining cumulative budget challenge to be identified by 2019/20 stands at £15,500k. We were satisfied from our review that the Council has sufficiency of reserves to bolster its finances should its savings plans not be delivered, but clearly reserves can only be used once. **On that basis we concluded that the risk was sufficiently mitigated and the Council has proper arrangements in place to ensure it plans finances effectively to support the sustainable delivery of strategic priorities and using appropriate cost and performance information to support informed decision making.**
Combined Authority	We reviewed the arrangements the Council has in place to mitigate the risk of ineffective working relationships and to establish how the Council is identifying, managing and monitoring risks in relation to the Combined Authority.	We found that the Council has: • adequately assessed the risks arising from the creation of West Midlands Combined Authority (WMCA) and has put arrangements in place to mitigate and manage those risks • taken advantage of the opportunities offered by the Devolution Deal by participating in the business rates retention pilot • seconded key officers to WMCA, thus ensuring that Wolverhampton's voice is heard within the highest levels of that body. Whilst we are satisfied that that finance risks are being adequately identified and considered, Members should be aware that funding for a number of the schemes in WMCA's Investment Plan are not certain. In particular, the £36.5 million annual revenue funding from the Devolution Deal is subject to a jointly agreed 5-yearly gateway assessment process to confirm the investment has contributed to economic growth. The Council will need to consider the finances of the WMCA on a regular basis and any risks this brings to the authority. **On that basis we concluded that the risk was sufficiently mitigated and the Council has proper arrangements in place to ensure it works effectively with third parties to deliver strategic priorities, managing risks effectively and maintaining a sound system of internal control.**

Value for Money

Risk identified	Work carried out	Findings and conclusions
Ofsted inspection of children's services	We reviewed the report from Ofsted as it became available and took this into account in forming our conclusion	Looked After Children continues to be an area of focus with the overall aim of reducing the number of children in care. These numbers have stabilised during 2016-17. Work is being undertaken to look at those in receipt of the services on a case-by-case basis to ensure that the most appropriate care package is in place and that care proceedings aren't being inappropriately initiated. We have considered the OFSTED Children's services report published on 31 March 2017. The report considered services for children in need of help and protection, children looked after and care leavers, and the Local Safeguarding Children Board. The report graded children's services in Wolverhampton as 'good'. **On that basis we concluded that the risk was sufficiently mitigated and the Council has proper arrangements in place for managing risks effectively and maintaining a sound system of internal control, demonstrating and applying the principles and values of sound governance, and planning, organising and developing the workforce effectively to deliver strategic priorities.**
Worklessness	We reviewed the Council's progress against the risk noted in their risk register in relation to Skills for Work. Through discussion with officers and review of relevant documents we assessed whether actions taken have been and are being effective.	The Council has taken a number of positive actions to reduce worklessness in Wolverhampton. As a headline figure, in 2011, the Council's City Strategy set out a number of targets, one of which was to achieve an employment rate of at least 70% by 2026. In 2011 the baseline data was 61.3%: this has increased to 64.4% based on latest ONS data (2015). The actions taken by the Council and others have begun to impact and the unemployment rate has fallen from 11.3% in 2014/5 to 7.6% in 2016/17. While we note this improvement the national average unemployment rate per the Office of National Statistics is 4.4%. In comparison the rates for Wolverhampton have remained higher than the national average over the last 5 years. Similarly, only two of the other West Midlands Authorities have unemployment rates greater than Wolverhampton. Continued action is needed by the Council and its partners in this area. While further action is needed we are satisfied with the arrangements put in place by the Council. **On that basis we concluded that the risk was sufficiently mitigated and the Council has proper arrangements in place to ensure it plans finances effectively to support the sustainable delivery of strategic priorities and using appropriate cost and performance information to support informed decision making, as well as working with third parties effectively to support the delivery of strategic priorities.**

Value for Money

Risk identified	Work carried out	Findings and conclusions
Strategic Asset Management	We reviewed the Council's progress against the risk noted in their 2015/16 Annual Governance Statement in relation to Strategic Asset Management. Through discussion with officers and review of relevant documents we assessed whether these actions have been undertaken and are effective.	The Council has made some progress in developing Strategic Asset Management. In particular, and Asset Transformation Programme commenced in November 2016. The programme has four workstreams: • Strategic Asset Plan: to develop a clear Strategic Asset Plan • Asset Challenge: to review what buildings are being used for and what is needed. • Data Management: to improve the data available to the Council to aid decision making • Commercial Portfolio: to develop a team and strategy to develop and grow the current portfolio. In addition, the Council are continuing to progress the Corporate Landlord model. A recent external review has confirmed that this is an appropriate model but has also made a number of recommendations to strengthen the model. CIPFA are supporting the development of the Strategic Asset Plan and the implementation of the Corporate Landlord model. Their work is programmed for completion by November 2017. It is clear that progress in this area has not happened as quickly as the Council would have originally anticipated or wanted. However, this has not significantly impacted on service delivery at the Council and we are satisfied from our review, that the Council is being proactive in developing better Asset Management. Continued work and focus is needed in this area. **On that basis we concluded that the risk was sufficiently mitigated and the Council has proper arrangements in place for managing and utilising assets effectively to support the delivery of strategic priorities**.

Appendices

A. Reports issued and fees

Appendix A: Reports issued and fees

We confirm below our final fees charged for the audit and provision of non-audit services.

Fees

	Proposed fee £	Actual fees £	2015/16 fees £
Statutory audit of Council	189,428	189,428	189,428
Statutory audit of Pension Fund	48,618	48,618	48,618
Audit of subsidiary company Yoo Recruit Limited	15,000	15,000*	15,000
Housing Benefit Grant Certification	16,455	16,455	14,128
Total fees (excluding VAT)	**269,501**	**269,501**	**267,174**

* Audit soon to be underway for 2016/17 financial year and therefore actual fee not yet confirmed.

** Work still underway so actual fees not yet confirmed but are not anticipated at this stage to be greater than the proposed fee

*** PSAA have recently confirmed that the fee for 2015/16 can be reduced and therefore the fee shown here of £14,128 is a reduction of £5,000 compared to the fee as reported to you previously.

The proposed fees for the year for the Council and the Pension Fund were in line with the scale fee set by Public Sector Audit Appointments Ltd (PSAA).

Reports issued

Report	Date issued
Audit Plan	February 2017
Audit Findings Report	September 2017
Annual Audit Letter	October 2017

Fees for other services

Service	Fees £
Audit related services:	
• HCA CASHH	2,115
Non-audit services	
• Income generation	61,000
• Opportunity West Midlands	11,000
• Utility bills consultancy	13,000

Non- audit services

- For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Council. The table above summarises all other services which were identified in respect of the 2016/17 financial year.

- We have considered whether other services might be perceived as a threat to our independence as the Council's auditor and have ensured that appropriate safeguards are put in place, as reported in our Audit Findings Report.

The above non-audit services are consistent with policy on the allotment of non-audit work to your auditor and have been approved by the Audit Committee.

Appendix A: Reports issued and fees continued

We have considered whether other services might be perceived as a threat to our independence as the Council's auditor and have ensured that appropriate safeguards have been applied to mitigate these risks.

	Service provided to	Fees	Threat identified	Safeguards
During the financial year 2016/17 we were approached by the Council to audit their wholly-owned subsidiary, Yoo Recruit Limited	Yoo Recruit limited	£15,000	No	There is no contingent element to this fee, i.e. the amount of fee is not dependent on any successful outcome. The fee for this work is small in comparison to the total fee for the audit (7%) and in particular Grant Thornton UK's turnover overall. Our scope of work did not involve making decisions on behalf of the Council's management. The work was carried out by a separate team, thus safeguarding against the familiarity threat.
CASHH grant	City of Wolverhampton Council	£2,115		
Income generation	City of Wolverhampton Council	£61,000	No	
Opportunity West Midlands	City of Wolverhampton Council	£11,000	No	This was a training programme given to three delegates from the City of Wolverhampton Council as part of a wider West Midlands cohort. The training being given was to raise aware ness of alternative delivery models and to assist officers in making the step up from a more operational to strategic role. Therefore not considered to impact on our financial statements opinion or our value for money conclusion.
Utility bills consultancy	City of Wolverhampton Council	£13,000	No	This involved a contingent fee, but this was capped at a certain level. Our scope of work did not involve making decisions on behalf of the Council's management. The work was carried out by a separate team, thus safeguarding against the familiarity threat.

grant-thornton.co.uk