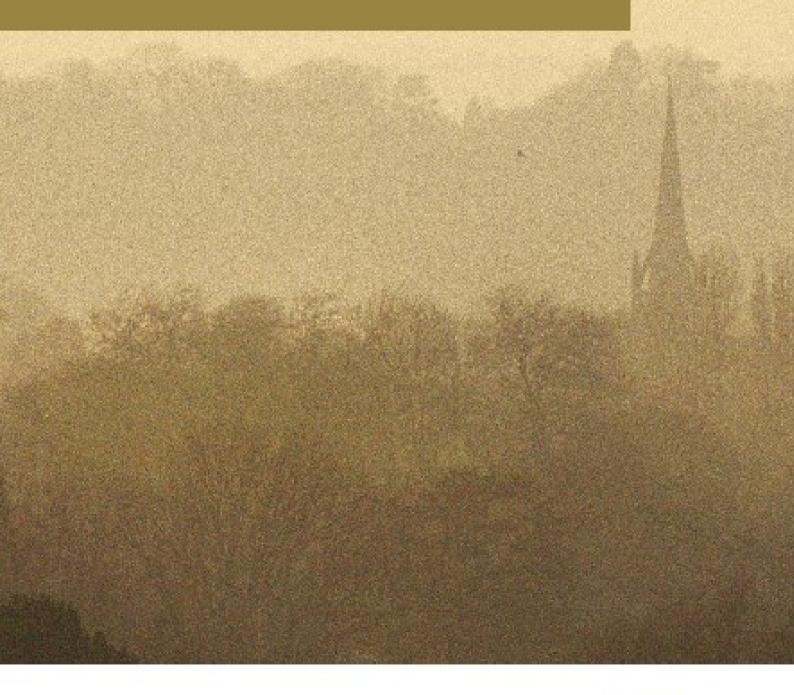
Internal Audit Plan 2016/17



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	Index	Page
-	A quick guide to the audit and assurance planning process	1
-	Glossary of Terms	2
1	Introduction	4
2	Assessing the effectiveness of risk management and governance	4
3	Assessing the effectiveness of the system of control	4
4	The assessment of assurance needs methodology	5
5	The assessment of assurance needs	6
6	Developing an internal audit plan	7
7	Considerations required of the Audit and Risk Committee and senior Council management	8
8	How the internal audit service will be delivered	9
9	The internal audit plan	10

A quick guide to the audit and assurance planning process

Step 1- Audit universe/auditable areas

Identify the audit universe (i.e. a list of themes and areas within them that may require assurance) using a variety of methods:

- Areas of potential risk identified through a variety of sources (including the strategic risk register) as having the potential to impact upon the Council's ability to deliver its objectives. Then, identify if we can gain assurance that any of these risks are being managed adequately from other sources of assurance.
- Key Financial Systems work undertaken in close liaison with the external auditors, in order to help inform and support the work they are required to undertake.
- Areas where we use auditor's knowledge, management requests and past experience etc.



Step 2 - Ranking

Where appropriate score each auditable area as a high, medium or low assurance need using the CIPFA scoring methodology of materiality/business impact/audit experience/risk/ potential for fraud.



Step 3 – Three year cycle

List the likely medium and high assurance need themes and/or areas for the next three years. High need themed areas will be reviewed annually, medium need usually once in a three year cycle, while a watching brief will remain on the low needs.



Step 4 - Next Years Plan

List the themes and where appropriate the types of work that will be undertaken in 2015/16 in the internal audit plan.

A glossary of terms

Definition of internal auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Source: Public Sector Internal Audit Standards

Governance

The arrangements in place to ensure that the Council fulfils its overall purpose, achieves its intended outcomes for citizens and service users and operates in an economical, effective, efficient and ethical manner.

Control environment

Comprises the systems of governance, risk management and internal control. The key elements include:

- establishing and monitoring the achievement of the Council's objectives
- the facilitation of policy and decision-making ensuring compliance with established policies, procedures, laws and regulations – including how risk management is embedded
- ensuring the economical, effective and efficient use of resources and for securing continuous improvement
- the financial management of the Council and the reporting of financial management
- the performance management of the Council and the reporting of performance management.

System of internal control

The totality of the way an organisation designs, implements, tests and modifies controls in specific systems, to provide assurance at the corporate level that the organisation is operating efficiently and effectively.

Risk Management

A logical and systematic method of establishing the context, identifying, analysing, evaluating, treating, monitoring and communicating the risks associated with any activity, function or process in a way that will enable the organisation to minimise losses and maximise opportunities.

Risk based audit and assurance reviews

A review that:

- identifies and records the objectives, risks and controls
- establishes the extent to which the objectives of the system are consistent with higherlevel corporate objectives
- evaluates the controls in principle to decide whether or not they are appropriate and can
 be reasonably relied upon to achieve their purpose, addressing the organisation's risks
 identifies any instances of over and under control and provides management with a
 clear articulation of residual risks where existing controls are inadequate
- tests the effectiveness of controls i.e. through compliance and/or substantive testing
- arrives at conclusions and produces a report, leading to management actions as necessary and providing an opinion on the effectiveness of the control environment.

Audit and Risk Committee

The governance group charged with independent assurance of the adequacy of the internal control environment and the integrity of financial reporting.

Assurance

A confident assertion, based on sufficient, relevant and reliable evidence, that something is satisfactory, with the aim of giving comfort to the recipient. The basis of the assurance will be set out and it may be qualified if full comfort cannot be given. The Head of Audit may be unable to give an assurance if arrangements are unsatisfactory. Assurance can come from a variety of sources and internal audit can be seen as the 'third line of defence' with the first line being the Council's policies, processes and controls and the second being managers' own checks of this first line.

Internal Audit standards



The internal audit team comply with the standards as laid out in the Public Sector Internal Audit Standards that came into effect on 1 April 2013.

1 Introduction

- 1.1 The purpose of internal audit is to provide the Managing Director, Section 151 Officer and Audit and Risk Committee with an independent and objective opinion on risk management, control and governance and their effectiveness in achieving the Council's agreed objectives. In order to provide this opinion, we are required to review annually the risk management and governance processes within the Council. We also need to review on a cyclical basis, the operation of the internal control systems. It should be pointed out that internal audit is not a substitute for effective internal control. The true role of internal audit is to contribute to internal control by examining, evaluating and reporting to management on its adequacy and effectiveness.
- 1.2 There is a statutory requirement for internal audit to work in accordance with the 'proper audit practices'. These 'proper audit practices' are in effect the 'Public Sector Internal Audit Standards'. The Council has an Internal Audit Charter which was approved by the Audit Committee in September 2013 and defines the activity, purpose, authority and responsibility of internal audit, and establishes its position within the Council. This document sits alongside the charter, and helps determine how the internal audit service will be developed.
- 1.3 The purpose of this document is to provide the Council with an internal audit plan, based upon an assessment of its assurance needs. The assessment of assurance needs exercise is undertaken to identify the systems of control and determine the frequency of audit coverage. The assessment will be used to direct internal audit resources to those aspects of the Council which are assessed as generating the greatest risk to the achievement of its objectives.

2 Assessing the effectiveness of risk management and governance

2.1 The effectiveness of risk management and governance will be reviewed annually, to gather evidence to support our opinion to the Managing Director, Section 151 Officer and the Audit and Risk Committee. This opinion is reflected in the general level of assurance given in our annual report and where appropriate within separate reports in areas that will touch upon risk management and governance.

3 Assessing the effectiveness of the system of control

3.1 In order to be adequate and effective, management should:

Establish and monitor the achievement of the Council's objectives and facilitate policy and decision making.

Identify, assess and manage the risks to achieving the Council's objectives.

Ensure the economical, effective and efficient use of resources.

Ensure compliance with established policies, procedures, laws and regulations.

Safeguard the council's assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption.

Ensure the integrity and reliability of information, accounts and data.

These objectives are achieved by the implementation of effective management processes and through the operation of a sound system of internal control. The annual reviews of risk management and governance will cover the control environment and risk assessment elements, at a high level. The programme of work developed as the outcome of the assessment of assurance need exercise will cover the system level control activities.

3.2 The plan contained within this report is our assessment of the audit work required in order to measure, evaluate and report on the effectiveness of risk management, governance and internal control.

The framework of assurance

3.3 The framework of assurance available to satisfy a local authority that the risks to its objectives, and the risks inherent in undertaking its work, have been properly identified and are being managed by controls that are adequately designed and effective in operation, will comprise a variety of sources and not only the work of Audit Services.

However, Audit Services holds a role within the Council as the only independent source of assurance on all internal controls. The work of Audit Services is therefore central to this framework of assurance. Therefore, Audit Services attempt to acquire an understanding not only of the Council's risks and its overall whole control environment but also, wherever possible, all sources of assurance.

In this way, Audit Services will be able to indicate whether key controls are adequately designed and effectively operated, regardless of the sources of that assurance. This role includes responsibility both for attempting to assess the assurance available to the Council from other sources, whether internal or external, and for implementing a plan of internal audit work to obtain the required assurance.

Audit Services report to the Audit and Risk Committee, which is responsible for assessing the quality of the assurance available to the Council and concerns itself with the adequacy and effectiveness of the Council's internal control environment as assessed.

This document is, in the large part, risk-based and reflects the requirement for assurance (as well as current audit knowledge and the requirement to follow up earlier work). This plan includes work undertaken directly by Audit Services, but will also, wherever possible, recognise assurance work undertaken by other parts of the Council or by external organisations as captured in the council's corporate assurance map, the adequacy of which will be assessed on an ongoing risk basis.

The annual internal audit report to the Council will include an opinion on the overall adequacy and effectiveness of the Council's control environment, and will, where appropriate, include reference to the assurance made available to the Council by other providers as well as Audit Services.

4 Assessment of assurance needs methodology

- 4.1 Internal audit should encompass the whole internal control system and not be limited only to financial control systems. The scope of internal audit work should reflect the core objectives of the Council and the key risks that it faces. As such, each audit cycle starts with a comprehensive analysis of the whole system of internal control that ensures the achievements of the Council's objectives.
- 4.2 Activities that contribute significantly to the Council's internal control system, and also to the risks it faces, may not have an intrinsic financial value necessarily. Therefore, our approach seeks to assign a relative assurance need value. The purpose of this approach

is to enable the delivery of assurance to the Council over the reliability of its system of control in an effective and efficient manner.

- 4.3 We have undertaken our assessment using the following process:
 - We identified the core objectives of the Council and, where available, the specific key risks associated with the achievement of those objectives.
 - We then identified auditable themes and areas that impact significantly on the achievement of the control objectives.
 - We assigned assurance need values to the auditable themes and areas, based on the evidence we obtained.
- 4.4 The audit plan is drawn out of the assessment of assurance need. The proposed plan covers the 2015/16 financial year and is detailed at the end of this document.

5 The assessment of assurance needs - identifying the Council's priorities and the associated risks

- 5.1 The following are the Council's key priorities:
 - Stronger Organisation
 - Stronger Communities
 - Stronger Economy

Supported by:

A Confident, Capable Council

The Council has identified the following strategic risks as potentially impacting upon its ability to achieve its key priorities:

- Looked After Children
- Skills for Work
- Information Governance
- Medium Term Financial Strategy
- Safeguarding
- Business Continuity Management
- Economic Inclusion
- Better Care Fund
- School Improvement
- Equal Pay

Identifying the "audit universe"

5.2 In order to undertake the assessment of assurance need, it is first necessary to define the audit universe for the Council. The audit universe describes all the systems, functions, operations and activities undertaken by the Council. Given that the key risk to the Council is that it fails to achieve its objectives, we have identified the audit universe by determining which systems and operations impact upon the achievement of the core objectives of the Council, as identified in 5.1 above, and the management objectives in 3.1 above. These auditable areas include the control processes put in place to address the key risks.

In addition to this, there are also common systems and functions which are generic to all areas, along with a number of mandatory reviews. Where deemed appropriate they may also be included in the audit universe set out in detail at the end of this document.

Assessing the risk of auditable areas within the assurance framework

- 5.3 Risk is defined as "The threat that an event or action will adversely affect an organisation's ability to achieve its business objectives and execute its strategies."

 Source: Economist Intelligence Unit Executive Briefing.
- 5.4 There are a number of key factors for assessing the degree of assurance need within the auditable area. These have been used in our calculation for each auditable area and are based on the following factors:
 - Materiality
 - Business impact
 - Audit experience
 - Risk
 - Potential for fraud
- 5.5 In this model, the assignment of the relative values are translated into an assessment of assurance need. These ratings used are high, medium or low to establish the frequency of coverage of internal audit.

6 Developing an internal audit plan

- 6.1 The internal audit plan is based, wherever possible, on management's risk priorities, as set out in the Council's own risk analysis/assessment. The plan has been designed so as to, wherever possible, cover the key risks identified by such risk analysis.
- In establishing the plan, the relationship between risk and frequency of audit remains absolute. The level of risk will always determine the frequency by which auditable themes and areas will be subject to audit. This ensures that key risk themes and areas are looked at on a frequent basis. The aim of this approach is to ensure the maximum level of assurance can be provided with the minimum level of audit coverage.

It is recognised that a good internal audit plan should achieve a balance between setting out the planned audit work and retaining flexibility to respond to changing risks and priorities during the year. Traditionally Audit Services produced quite detailed internal audit annual plans identifying all the individual audits planned for the year, and this approach does have the advantage of providing a clear route map to the end of year opinion. However, as the year progresses it is likely that the risks and organisational priorities will change, resulting in changes to the plan. This is a particular issue within the local authority environment at this moment in time, due to the pace of change and high level of uncertainty affecting the risk environment. Therefore, for this year we are again keeping the audit plan more open than previously, and, where appropriate, the new plan reflects themes and types of work rather than individual audits. More detailed working plans will be maintained operationally within Audit Services. This approach should hopefully result in a more realistic and flexible plan.

Auditor's judgement will be applied in assessing the number of days required for each audit identified in the plan.

- 6.3 The assessment of assurance need's purpose is to:
 - determine priorities and establish the most cost-effective means of achieving audit objectives;
 - assist in the direction and control of all audit work

This exercise builds on and supersedes previous internal audit plans.

- 6.4 Included within the plan, in addition to audit days for field assignments are:
 - a contingency allocation, which will be utilised when the need arises, for example, special projects, investigations, advice and assistance, unplanned and ad-hoc work as and when requested.
 - a follow-up allocation, which will be utilised to assess the degree of implementation achieved in relation to key recommendations agreed by management during the prior vear.
 - an audit management allocation, which is used for management, quality control, client and external audit liaison and for preparation for, and attendance at various member meetings and Audit Committee etc.

7 Considerations required of the Audit and Risk Committee and senior Council management

Are the objectives and key risks identified consistent with those recognised by the Council?

Does the plan include all the themes which would be expected to be subject to internal audit?

Are the risk scores applied to the plan reasonable and reflect the Council?

Does the plan cover the key risks as they are recognised?

Is the allocation of audit resource accepted, and agreed as appropriate, given the level of risk identified?

8 How the internal audit service will be delivered



Staffing

The audit team follow the Council's core behaviours. They are recruited, trained and provided with opportunities for continuing professional development. Employees are also sponsored to undertake relevant professional qualifications. All employees are subject to the Council's appraisal scheme, which leads to an identification of training needs. In this way, we ensure that employees are suitably skilled to deliver the internal audit service. This includes the delivery of specialist skills which are provided by staff within the service with the relevant knowledge, skills and experience.

Resources required

It is estimated that approximately 1,600 internal audit days (including fraud, assurance and contingency work) will be required to deliver the audit plan.

Quality assurance

All audit work undertaken is subject to robust quality assurance procedures as required by relevant professional standards. These arrangements are set out in the division's standards manual and require that all working papers and reports are subject to thorough review by professionally qualified accountancy staff.

Combined assurance

We work in conjunction with the Council's External Auditors (Grant Thorton) in order to ensure that the assurance both internal and external audit can provide, is focussed in the most efficient manner and that any duplication is eliminated.

Communication of results

The outcome of internal audit reviews is communicated by way of a written report on each assignment undertaken. However, should a serious matter come to light, this will be reported to the appropriate level of management without delay.

9 The internal audit plan 2016/17

The following reviews and associated services will be delivered corporately across the Council:

Auditable Area	Purpose
Assurance mapping	An ongoing mapping exercise between the controls identified as mitigating risk from the strategic risk register, to the sources of assurance that these controls are operating. This will play a key part in informing the Annual Governance Statement.
National fraud initiative	In accordance with Cabinet Office requirements we will lead on the Council's NFI data matching exercise.
Fraud investigations	The carrying out of investigations into areas of suspected or reported fraudulent activity across the Council.
Counter fraud activities	A series of Council wide pro-active fraud activities, including the targeted testing of areas open to the potential of fraudulent activity including maintenance of the Council's fraud risk register, hosting raising fraud awareness seminars and running fraud surgeries.
Value for money reviews	During the year discussions will be held with senior management regarding the identification of potential value for money areas, where Audit Services could be of assistance in performing value for money advice and or/reviews.
Payment transparency	An ongoing review of compliance with the government's data transparency publishing requirements.
Recommendation follow up	The follow up of key internal audit recommendations made across the Council in 2015/16
Development and advice	Reviewing system developments on key controls and providing advice relating to systems which are not necessarily covered by audits originally scheduled for 2016/17.
Contingency	Special projects, advice and assistance, unplanned and ad-hoc work as and when requested.
Management	Day to day management of the internal audit service, quality control, client and external audit liaison and preparation for, and attendance at various meetings.
Audit and Risk Committee	Preparation and presentation of papers for the Audit and Risk Committee, and providing advice and training to committee members as and when required.

The Council's Audit Services are also available, or already have arrangements in place, to support the following:



During the year we are able to provide on-going support, assurance and consultancy to the developing West Midlands Combined Authority – as and when required.





Wolverhampton Homes





The City of Wolverhampton Council's Audit Services also provides the internal audit service to a number of other associated public sector based organisations in the West Midlands. Separate internal audit plans are produced for each of these, and Audit Services reports back to each of their respective Audit Committees or equivalent:

- West Midlands Pension Fund
- Wolverhampton Homes
- Centro
- Yoo
- A number of the City's Academies

People risks: Looked after Children Safeguarding Business Continuity Management Better Care Fund Emergency Planning

Auditable area	Purpose	Rating
Children and Young People		
Multi Agency Safeguarding Hub (MASH)	A review of the arrangements within the Multi Agency Safeguarding Hub (MASH) to safeguard vulnerable children, young people and adults with care and support needs.	High
Section 17 Payments	A review of the arrangements to provide financial assistance to safeguard or promote a child's welfare within their family.	Medium
Volunteer Drivers	A review of the arrangements for the administration and control of volunteer drivers.	Medium
Troubled Families Programme	Assurance review and certification of grants in respect of the Troubled Families Programme	Medium
Older People		
Social Workers - Financial and Performance Controls	An assessment of the processes in place to monitor expenditure and the performance of social workers, and the associated impact / benefits.	Medium
Pre-Paid Cards	A review of the arrangements for the administration and control of pre-paid cards.	Medium
Disability and Mental Health		
High Needs Funding Claims	An assurance review and certification of grants in respect of the High Needs Funding Claims for 2015/16, along with the arrangement with Wolverhampton City College. Independent specialists will be used for this review.	Medium

Education risks:

School Improvement

Auditable area	Purpose	Rating
Standards and Vulnerable Pupils		
Vulnerable Pupils	A review of the arrangements in operation to employ best practice and utilise available funding to improve educational standards and narrow the attainment gap between the most vulnerable and disadvantaged pupils and their peers.	High
School Audits	A review of the governance and financial procedures in place at a sample of nursery, primary, secondary, special schools, and pupil referral units to ensure coverage of all local authority maintained schools over a predetermined cycle.	Medium
School Planning and Resources		
connectED	A review of connectED's management and financial arrangements where the Council acts as the company's supervising authority.	Medium
Home to School Transport	A review of the arrangements to assess and mitigate the risks of pupils using home to school transport.	Medium
Off Site Visits	A review of the arrangements in a sample of schools to ensure compliance with the Council's Off Site Visits policy.	Medium



Place risks: Skills for Work City Centre Regeneration Economic Inclusion

Auditable area	Purpose	Rating
City Economy		
Black Country Growth Hub	A review of the proposed governance, partner and project management arrangements in respect of the Growth Hub and associated funding regimes where the Council is acting as the Accountable Body (e.g. Black Country Local Growth Fund and ERDF monies).	High
Northern Corridor Growth Programme	A review of the governance, project and contract management arrangements in respect of Northern Corridor Growth Programme.	High
Accountable Body Role	A review of the fund management arrangements in operation within the Place Directorate to support the effective fulfilment of its accountable body role for external funding, demonstrate compliance and safeguard the Council against risk of claw back.	High
WV Creative and Visitor Economy	A review of the business planning and monitoring arrangements (phase 1), and the financial control and monitoring arrangements (phase 2) in operation, to provide assurance on the delivery of outcomes and maximisation of income generation.	Medium
European Regional Development Fund / European Social Fund Funded Projects	On-going support and advice through working in liaison with the Service Development Team.	Medium

City Assets

Oity 7 toooto		
FutureSpace	An initial review of the governance and project management arrangements in respect of the FutureSpace Programme, followed by staged reviews during the lifecycle of the programme.	High
Carbon Reduction Credits Scheme	An annual assurance review and certification in accordance with the CRC Scheme requirements.	Medium
Grant Certifications	An assurance review and certification of grants, including transport scheme related grants.	Medium
Jacobs Strategic Partnership	A review of the performance monitoring and contract management arrangements in operation for the strategic partnership.	Medium
Corporate Landlord	More detailed scoping of audit coverage will be identified during the year, as part of the implementation of the proposed service delivery model.	Medium
City Environment		
Contract Management Arrangements	A high level review of the contract management arrangements within City Environment.	High
Fleet Management Accounts Payable Processes	A health check review of the Accounts Payable procedures in operation within the Fleet Management System (including the interface with Agresso).	Medium
Highways Asset Management	A review of the asset management and maintenance arrangements in operation for Highways.	Medium
Management of Highways Utility Works	A review of the arrangements in place for the management of highways utility works, including procedures for the collection of charges/fines.	Medium

Housing

Auditable area	Purpose	Rating
Tenant Management Organisations	A healthcheck of the lettings processes in place within Tenant Management Organisations in order to ensure compliance with the Council's Allocation Policy.	High
Private Sector Housing	A review of the charging and recovery procedures in relation to Private Sector Housing Landlord enforcement.	Medium
Homelessness	A review of the management and operational arrangements in place for the temporary accommodation service, including recharging procedures and integration with other Council service areas.	Medium

Corporate risks: Information Governance Medium Term Financial Strategy Equal Pay Employee Management Devolution Deal

Auditable area	Purpose	Rating
Finance		
Key Financial Systems	A review of the high-level financial system controls and other key processes as agreed with the Council's External Auditors, these include: Accounts Payable, Accounts Receivable, Payroll, Budgetary Control, General Ledger, Capital Expenditure, Fixed Assets, Treasury Management, Local Taxes, Housing Rents, and Housing Benefits.	High
Certifications	Assurance review of grants and other certifications including both the Teachers and Pension Fund pension returns.	High
Medium Term Financial Strategy (MTFS)	A review of the current strategy along with the associated assumptions and accounting records to monitor the Council's budget.	High
Equal Pay	On-going advice and consultancy with regards to the Council's equal pay liabilities, particularly around current and new claims.	Medium
Combined Authority/Devolution Deal	A review of the governance and administrative arrangements for the Council's participation in the combined authority and the associated devolution deal. Where appropriate, assurance will also be placed on the outcome of the PWC review.	Medium
Health and Safety	A review of the systems and processes in place to ensure the Council is meeting its key regulatory requirements.	Medium
Procurement – Compliance Review	A compliance review against the new changes to the Council's Contract Procedure Rules.	Medium

Review of Strategic Finance processes	A review of financial processes operated within Strategic Finance and the Hub to ensure that there is no duplication.	Medium
Integration of Wolverhampton Homes Support Services	A review of the arrangements for the integration of support services from Wolverhampton Homes into the Council.	Medium
Transformation		
C3 Benefits Realisation	A review to ensure effective monitoring and measurement of benefits to be realised from the C3 Programme.	Medium
Corporate Projects/Programmes	To provide advice and consultancy around the centralisation of project management functions and approaches applied across the Council.	Medium
ICT		
Digital Transformation Programme	To provide on-going control and governance assurance over the lifecycle of the programme, including representation on the programme board.	Medium
IT Projects and future developments	Assurance over the governance of the ICT function, including the management of ICT risks and key operational controls.	Medium
Customer Services		
Migration of Services to the Customer Contact Centre	To review the systems and processes in place for migrating customer focussed functions into the Contact Centre.	Medium

Governance

Employee Management (Performance Appraisal Scheme)	A review to ensure that service areas are undertaking regular performance appraisal reviews in accordance with Council policy.	Medium
Information Governance	A review of the Council's Information Governance procedures to ensure it is meeting regulatory requirements around data, including representation on the IG board.	Medium
Payment Arrangements for Court Costs	A review to ensure that the new payment arrangements agreed with the courts are working effectively.	Medium
Employee Benefits Scheme	A review of the Council's employee benefits schemes to ensure they are still delivering the actual benefits identified at the initial outset of the scheme.	Medium
Schools compliance with the Collective Agreement	A review of school payroll requests to ensure they are operating in accordance with the Council's Collective Agreement.	Medium
Freedom of Information (FOI) Requests	A review of the systems in place for the timely processing of Freedom of Information requests.	Medium
Mayoral Hospitality	A review of hospitality for Mayoral events.	Medium

Horizon scanning for future year audit plans (2017/18 onwards)

As part of the planning process for this plan, Audit Services have identified a wider Audit Universe and have risk scored this universe accordingly. The high assurance need, and a number of medium need assurance areas form the basis of this plan. The medium need areas not included in this plan, along with other emerging issues, will be incorporated into future audit plans.

A number of issues likely to require an audit presence in future years include:

- Those areas currently identified as high need, and likely to remain as so
- The Council's involvement in the on-going development of the West Midlands Combined Authority
- The continued development of Agresso
- Income optimisation
- Future budget savings (incorporating the Medium Term Financial Strategy)
- · Corporate Landlord arrangements
- The new Local Housing Company being established for the delivery of new build properties
- Regeneration programmes and future external funding arrangements
- Any new governance arrangements for Tenancy Management Organisations
- The Better Care Fund
- Emergency planning
- The developing C3 transformation programme
- · The possible partnership to supply gas and electricity
- The offering of support services through YOO recruit and other associated bodies