

Areas to consider	Resources currently available
Cyber, digital, data and technology (“DDaT”)	
Auditing key IT systems including infrastructure, websites, applications, data systems and licences held for their scope, capacity and limitations e.g. social care customer front door, Revenue & Benefits, democratic services and elections, intranet, finance platforms, HR software, reporting tools and any other business applications which will go beyond vesting day. Note versions of applications and modules included.	More detailed MHCLG guidance coming soon. You can read more about the cyber, digital, data and technology ‘playbook’ being created in the blog published earlier this week. LGA Cyber 360 review Local government reorganisation: Cyber, digital, data and technology considerations Local Government Association LGR Digital, Data and Technology Delivery Network Local Government Association See cyber, digital and data resources: Devolution and local government reorganisation resources Local Government Association Digital Transformation Learning Hub Local Government Association Foundational Specification - Operating Model Toolkit for Case Management Systems - Knowledge Hub Data Standards for Social Care Technology Code of Practice
Auditing data and information stored on key IT systems to understand how it is stored and can be moved. Remove out of date information and ensure customer data is updated. For the council website, consider where branding or ‘reskinning’ may be required within platforms or forms.	
Collating all proper documentation for IT systems and infrastructure to avoid longer-term issues with understanding systems, integration and troubleshooting. Ensure existing knowledge is appropriately recorded by DDaT officers.	
Auditing DDaT contracts and updating the technology asset register, identifying possible unfavourable terms or limitations that could frustrate transition or incur unexpected costs. Engage suppliers as needed (see Procurement section).	
Creating a forward plan of IT contracts that may require extending. In advance of an IT strategy for the new council, this will require dialogue across the area about systems intended to be removed but currently a full procurement may not be desirable, and so requires balancing avoiding longer extensions that could prevent change in the new council, but also agreeing longer extensions if needed to ensure continuity in the new council (see Procurement section).	
Managing historical data and archive records while ensuring GDPR compliance, including historical papers and microfilm records. Include employee mailboxes and how these may need to be stored and accessed after vesting day.	
Working with other councils in your area and key suppliers to discuss options for how data could be brought together. Explore which data standards, such as Open Referral UK, and SAVVI you will embed going forward. The categories of data that councils have been focused on bringing together are: • Governance & Corporate (Electoral Services; Stakeholder Engagement Log; Contract Register; Data Protection; Procurement & Contract Management; Customer Services & Access Channels; Emergency Planning and Subsidiaries, Holdings & Joint Ventures). • Finance & Audit (Treasury; Finance Systems; Charity Accounts; Earmarked Reserves; Bank Accounts; Payroll Model; Payment Processing; Debt Position; External Finance Consultants; Internal Audit; External Audit; Counter Fraud; Insurance Providers; Revenue & Benefits; Grants Received and Provided). • Housing, Property & Assets (Housing Services; HRA; DCN Temporary Accommodation Funding; Property & Non-Property Assets and Asset Management). • Digital & Data including Telephony Lines. • HR data.	

Environment and Planning (Town & County Planning, Building Control, Climate Change, Environmental Health, Waste & Street Cleaning and Grounds Maintenance).	Local government reorganisation: Data sharing principles and checklist Local Government Association Cyber Assessment Framework (CAF) for local government - UK Government Security - Beta
Establishing decision-making principles for bringing data together which can be developed and adopted at the relevant time. Develop interim data sharing agreements where they are required, as a short-to-medium-term solution (see LGA principles). Discuss options for arrangements for a lead organisation or shared service that can host data which is being brought together.	
Compiling up-to-date lists of data sharing agreements with partners such as health and police, so they may be updated as necessary and used by the new council. Use data standards where possible to improve data quality and sharing.	
Agreeing technology principles and standards, aligning to the Technology Code of Practice where possible.	
Baselining the council's cyber resilience using the Cyber Assessment Framework for Local Government (CAF). We strongly recommend councils undertake as a minimum the Organisational Assessment (Objectives A&D) which focuses on managing security risk and minimising the impact of cyber incidents and consider how to embed recommendations in a new council.	
Adopting a governance and decision-making framework for DDaT decisions ahead of LGR, ensuring there is an SRO at the executive level and there are strong connections to other existing LGR PMO and governance mechanisms in the organisation, especially for procurement and contracts.	
Procurement, contract management and supplier alignment	
Updating the Contracts Registers for all systems e.g. banking and insurance, revenue & benefits, housing, social care, health, planning and HR. Capture systems that generate invoices or payments, to ensure systems can eventually be updated with the information of the new council (note that new bank accounts for the new unitary council will be required, and that this is a lengthy process).	Business Process Mapping / BPM Toolkit - Local Partnerships Service delivery in uncertain times - LGiU
For councils with a Housing Revenue Account, updating contract information for long term contracts for housing and facilities maintenance.	
Updating the Contracts Register for major capital programmes that might run up to and beyond vesting day.	BSA-Report-Local-Government-Reorganisation-and-Procurement-September-2025.pdf
Identifying PFI project contracts and documentation and what the council's responsibilities are in relation to these.	
Planning early engagement with strategically important suppliers used by multiple councils or carrying out critical services, to understand and plan for suppliers' lead in times as well as migration and licence costs (spend data may be used to identify local suppliers and SMEs). Prepare a communications plan for all suppliers to raise awareness of future changes.	To discuss bespoke support needs, please contact procurement@local.gov.uk
Councils across an area should make arrangements as soon as possible for sharing contract information (with standard fields and data formats) and a list of future planned procurement scheduled to take place before vesting day and relevant data. Set up local information sharing protocols with councils in the area and any necessary formalised structures for sharing contract and procurement data at this stage.	
Setting up a procurement sub-group within any existing LGR PMO structures across the area, with an SRO that is able to take forward responsibility for procurement and contracts during the transition.	

Considering if a Section 16 arrangement (under the 2007 Act) will be needed where there is a shared contract with an external party from vesting day, to set out the roles of the councils and responsibilities of the supplier. This is particularly important for big contracts like PPPs, PFI, Waste and Highways.	
Workforce and HR	
Reviewing HR data to capture current employees. This includes updating the Establishment list covering the entire workforce across the council and any council owned companies or Trusts.	Local government reorganisation support - workforce transformation
Ensuring every member of staff has an up-to-date job description and contract of employment, considering how these might impact the appointment process in a new authority. Work together with councils in the area to discuss job evaluation method options for roles and agreeing job descriptions in the new council.	Ten essential workforce considerations for local government reorganisation (LGR) Local Government Association
If a county council or unitary authority could be disaggregated as part of reorganisation, consider at this earlier stage what the process looks like for allocating staff to the new unitary authorities, taking into account business need factors and personal preferences. Ensuring new unitary councils have a balance of expertise following the transfer will be key. Such a process will require a degree of discussion with Unions.	Local government reorganisation support - workforce transformation
Engaging early with local recognised unions to ensure clarity on the local government reorganisation timeline and indicative timing of staffing transfers (including pre-TUPE consultation).	
Confirming equal pay position and any agreements in place, including known equal pay risk areas and any plans to address them.	Local Government Reorganisation – Golden handcuffs Local Government Association
Identifying business critical roles across all affected organisations to prioritise retention strategies and transition plans and manage any recruitment risks. Confirming HR support and advice required.	
Identifying potential Single Points of Failure in the organisation and identifying mitigation measures.	
Scoping HR capacity requirements and skills to maintain BAU and manage large scale change.	
Developing change ready strategies and ensure change management policies for staff are fit for the transition process.	
Identifying live HR disputes and assessing likelihood of resolving before vesting day, and any steps required.	
Finance and council tax	
Maintaining local communication on key financial decisions to smooth the transition to service delivery in any new unitary. Consider forthcoming Section 24 direction and consider limiting/jointly agreeing large procurements, asset disposals, significant changes to employment terms and long-term leases etc. These can lock out opportunity for many years and should be jointly agreed (see explanatory note on financial decisions from MHCLG).	Financial decisions before local government reorganisation - GOV.UK
Considering approach to harmonisation of council tax levels, ensuring a single uniform level of band D council tax is set across the new area, no later than the start of year 8 of reorganisation, and how this will align with broader financial planning.	Local Government Reorganisation: CIPFA's template to support the financial information

Considering the form of a new single local council tax support (LCTS) scheme which must be in place no later than the start of the third year post-restructuring.	Finance Local Government Association For bespoke support on financial issues, support is available from CIPFA .
Considering the local approach to discounts for second and empty homes and homes undergoing repairs; council tax premiums; and discretionary discounts under s13A(1)(c) of the Local Government Finance Act 1992.	
Early preparation of statement of the council’s likely financial position on (indicative) vesting day date, for both revenue and capital, including assessment of demand pressures and delivering against the medium term financial plan.	
Pensions	
Considering how the Local Government Pension Scheme (LGPS) fund should be structured, managed and governed, including deciding which new authority will take on the role and responsibilities of the Administering Authority's (AA) statutory duties and if there is any scope for mergers.	Speak to the Local Government Pension Scheme team at MHCLG or the Scheme Advisory Board. The LGPS team can be contacted at LGpensions@communities.gov.uk
Considering staffing of the LGPS Fund, particularly during the period of transition to the new AA.	
Considering how the operational risks associated with transfer to a new Administering Authority will be managed, particularly to ensure that there is no impact on payments and all operational risks of transfers are identified and mitigated against (i.e. reliance on the current AA for IT, finance, HR and other functions which currently support the fund).	
Considering how conflicts of interest may be managed by the AA in relation to its other local government functions and those of other participating employers.	
Audit	
Reviewing capacity of the finance team to ensure that accounts can be prepared in good time and audit can progress smoothly to an unmodified opinion, so that new councils have a clear financial starting point.	Contact your external auditor or the MHCLG Local Audit team for further information. The MHCLG Local Audit team can be contacted at localaudit@communities.gov.uk Regional Audit Forums are in place to support Audit Committee Chairs. Meeting at least three times a year they provide an opportunity to share good practice and discuss common issues and offer training on key topics, including a focus on LGR. Email financeimprovement@local.gov.uk for more information about the regional audit forums and webinars for audit chairs on LGR. Must know guide: Risk management Local Government Association
Ensuring there is a complete and accurate register of contingent liabilities, significant risks and outstanding audit recommendations and that it is regularly updated, so that the successor authority has a clear view of risks and liabilities.	
Where audited accounts have been disclaimed due to backstop dates, engaging early with your auditor to discuss requirements for rebuilding assurance by the vesting date. Ensuring that clear working papers and audit trails are available for all opening balances to enable auditors to confirm their accuracy and completeness. This will be particularly important if build-back extends beyond the vesting date for any reason.	
Ensuring that Internal Audit is adequately resourced to maintain essential scrutiny of business-as-usual operations while engaging appropriately with the transition process.	
Developing and regularly updating a complete and accurate register of current or pending litigation and claims, significant risks and outstanding audit recommendations, so that the successor authority has a clear view of risks and liabilities.	
Ensuring all outstanding external audits are completed and have dealt with any qualifications to accounts from previous audits. NB - audits may result in a disclaimed opinion if the auditor has not been able to complete sufficient audit work to issue a qualified or unmodified opinion.	

Assets	
Collating existing information on all property assets, including freehold, leasehold and PFI liabilities. Consider forthcoming Section 24 direction and consider limiting/jointly agreeing large procurements, asset disposals, significant changes to employment terms and long-term leases etc. These can lock out opportunity for many years and should be jointly agreed (see explanatory note on financial decisions from MHCLG).	The LGA can provide asset management health checks for local areas to support with preparations, including reviews of existing asset management approaches and strategies by experienced peers and experts to identify steps needed to maximise assets for future use and support service transformation, and to help implement best practice property portfolio management. Speak to your LGA Principal Advisor if you are interested in this service.
Reviewing “in flight” capital projects and assess delivery strategy for all projects running beyond vesting day.	
Reviewing any strategic operational assets for potential “cross-border” delivery risks post vesting day.	
Identifying all asset management systems and ensure data is cleansed prior to vesting day.	
Project team mobilisation and local protocols	
Establishing shared PMO across all authorities and accountable to all, underpinned by agreed governance with central shared funding allocated. The PMO will then be reconfigured as required when decisions on proposals are made.	Solace Guide to standing up an LGR Implementation Team
Beginning to identify an implementation budget and scheme of governance for the use of the budget.	Local Government Association Webinar: Transitional Governance Plans for recording, transcript and presentation slides.
Preparing executive summary of key service areas, explaining what catch council’s services do, in terms of scope, legal duties, size of budget and workforce as well as priorities in the coming year, to provide an overview for the future Implementation Team, ahead of more detailed deep dives required as part of implementation process.	Local Partnerships Webinar: LGR from submission to decision: a practical guide for recording and presentation slides .
Ensuring that there is a Senior Responsible Officer for decision-making at the chief executive or senior leadership team level in each council, after proposals are submitted, to ensure key decisions can continue to be taken balanced with preparation for new councils, in key areas like cyber and digital, workforce, finance etc.	The LG Transparency Code has a recommended schema for published contract information which many councils adhere to.
Where disaggregation of county or unitary services is a possible scenario in an area, identifying how services can be disaggregated, to what timeframe and the resources required. Explore options for partnership working across potential new boundaries, including how services can be shared or jointly hosted if full disaggregation is not full achievable.	
Legislation and legal	
Identifying specific matters that affect the current councils which may require a legal process to transfer to a new council e.g. named board memberships/local legislation/ceremonial rights	Cumbria, Somerset and North Yorkshire councils direction: explanatory note - GOV.UK
Review practice from previous examples of local government reorganisation to understand how Section 24 direction and preparatory powers given to new councils in the transition periods can impact on the daily business of the current authorities and consider local circumstances and methods of working to adapt	North Yorkshire Council and LGR webinar
Considering any regulatory registrations that are in place e.g. for house facilities such as social care settings, social care services or lead managers. Preparing for any processes that will be required with regulators such as Ofsted and CQC, as each regulated service will need to be reregistered along with the managers.	

Stakeholder engagement and communication	
Maintaining communication with local stakeholders and develop a plan for keeping them informed e.g. council staff, local MPs and backbench councillors and external partners and agencies.	Local Government Reorganisation engagement toolkit Local Government Association
Keeping stakeholder map under review to ensure readiness for statutory consultation on proposals.	Join the LGA's LGR Comms & Engagement Network Recommended code of practice for local authority publicity - GOV.UK (for local consultation)

Resources listed are not exhaustive and information will be updated. You can find more [details of sector support](#) on the LGA Devolution & LGR Hub.