

## Minutes of last Resources Board meeting (Confidential)

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**Title:** Resources Board  
**Date:** Wednesday 13 July 2022  
**Venue:** Hybrid Meeting - 18 Smith Square and Online

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### Attendance

An attendance list is attached as **Appendix A** to this note

Item	Decisions and actions
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### 5 Audit Update - CONFIDENTIAL

The Chair invited Bevis Ingram, Senior Adviser, to give an update on local audit including recent developments and LGA work.

The Public Sector Accounts Appointments (PSAA) undertook a survey of council's experience of local audit. 89 per cent of responses from Chief Finance Officers reported that resourcing issues on the part of the auditor had been one of the reasons why audits had not been completed on time.

It was proposed that the format of accounts be reviewed with a view to simplification to aid the audit process, improve transparency and make accounts more useful for users.

Members made the following comments:

- There had been resourcing issues for both internal and external auditors, as suggested in the survey. Some auditors lacked specialist understanding of local government audit.
- There had been support expressed to simplify the process, with completing audits considered a priority for reassurance to the public.
- Some suggested that audit work carried out such as valuation of assets was not necessary for councils

In response, Bevis Ingram made the following comments:

- The reason auditors are paying attention to valuation of assets was because regulators were requiring it of them.
- Members comments would be noted and considered for next steps.

### Decision:

Members **noted** the update.

### 6 Cost Pressures - CONFIDENTIAL

The Chair invited Bevis Ingram, Senior Adviser, to give an update on LGA work on cost pressures facing local government. The report set out cost pressures alongside forecast core spending power, and further analysis. Members were invited to put their council

forward to discuss the impact of rising council costs on services.

Members made the following comments:

- Councils' income had not recovered to levels before the pandemic with leisure services and off-street parking not used as much as previously.
- It was noted that financial pressures varied between different councils
- Some councils appeared to hold funding in reserves but felt this did not demonstrate that councils did not experience cost pressures.

**Decision:**

Members **noted** the report.

**7 Workforce Update - CONFIDENTIAL**

The Chair invited Naomi Cooke, Head of Workforce, to give an update on workforce which included the following updates since the publishing of the paper:

- A claim was received from Unite in relation to the Craftworker ('Red Book') employees for 2022. It was queried if this meant they now accept the offer covering the period 1 April 2021 to 31 March 2022. We await a response from Unite.
- A 2 per cent pay increase for firefighters offered had been made and the Fire Brigades Union were consulting its members.
- Evidence from the LGA would be given at the low pay commission on 14 July 2022. There had been engagement with Department for Levelling Up, Housing & Communities, Department for Education and Home Office to raise the issues around national living wage.

Members expressed support for the LGA position that National Living Wage requires additional funding from government to be paid and the continued engagement with government on this issue.

**Decision:**

Members **noted** the update.

**8 Workforce Update - Mileage Rates - CONFIDENTIAL**

The Chair invited Naomi Cooke, Head of Workforce, to present the report which proposed writing to HM Revenue & Customs (HMRC) seeking a review and uprating of HMRC mileage rates.

Most workers are reimbursed for use of their car for work using the HMRC rate designed to provide compensation for fuel and car running costs, but this has not been reviewed since 2011. While employers can in theory pay a higher rate, any payment above the HMRC rate would be seen as a benefit in kind and leave the employee with a tax liability and employer to additional administrative burden. Therefore, it was proposed that the LGA lobby HMRC directly for the rates to be updated.

Members expressed support for the proposal.

**Decision:**

Members **approved** the proposal to write to HMRC seeking a review and uprating of HMRC mileage rates to assist the local government workforce with increased costs of car use.