

## Minutes of last Resources Board meeting

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### Resources Board

Thursday, 22 September 2022

Hybrid Meeting - 18 Smith Square and Online

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### Attendance

An attendance list is attached as **Appendix A**

Item	Decisions and actions
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**1 Welcome, Apologies and Substitutes, Declarations of Interest**

The Chair welcomed members to the Resources Board meeting and invited them to introduce themselves for the new membership year.

Apologies were received from Cllr Richard Kemp CBE, Cllr Peter Mason and Cllr Roger Phillips.

Cllr Stephanie Cryan, Cllr Michael Headley and Cllr Jonathan Smale were in attendance as substitutes.

No declarations of interest were made.

**2 Resources Board 2022/23: Terms of Reference, Membership and Appointments to Outside Bodies**

Members were invited to consider the report which set out how the Resources Board operates and how the LGA works to support the objectives and work of its member authorities.

It was clarified that the meeting dates as set out in Appendix C to the report were correct and the LGA website would be amended to reflect the correct dates.

**Decision:**

Members

1. **Noted** the membership of the Board for 2022/23 as set out in Appendix A to the report
2. **Agreed** the Board Terms of Reference for 2022/23 as set out in Appendix B to the report
3. **Noted** the meeting dates for the 2022/23 as set out in Appendix C to the report.

### **3 Resources Board Priorities & Work Programme 2022/23**

The Chair invited Members to comment on the proposed Resources Board priorities as set out in the report.

Members made the following comments:

- It was requested that inflationary costs and their impact on service delivery be included in the priorities report
- It was requested that in paragraph 3 of the report more shire district council services are included such as planning, housing, waste and leisure services.
- It was queried whether Cost of Living priorities be brought to the Executive to prevent policy boards overlapping.
- Under workforce. It was raised that there were issues recruiting and retaining staff which ought to be a priority to address
- Council Tax Support for people on low incomes was an issue.

It was clarified that inflationary costs were included in the LGA's work programme and part of the cost pressures work currently taking place, but could be explicitly set out in the report.

On council tax support it was confirmed that this would be kept under review as part of the LGA's work

Rose Doran, Senior Adviser, explained that Cost of Living was a cross-cutting issue which spanned across many LGA policy boards, but it was proposed that the Resources Board would be a lead on it because of their existing lead on support for low-income households. However, she recognised members' concerns about the high priority of this for councils and the LGA and agreed to follow up on members' request that a paper should be brought to the Executive to agree approach and priorities.

Naomi Cooke, Head of Workforce advised that recruitment and retainment were priorities for the sector that the Workforce Team and other LGA colleagues are seeking to progress in addition to the requirements in the DLUHC Grant Determination Letter.

#### **Action:**

An amended version of the Resources Board Priorities to be circulated to members.

#### **Decision:**

Members **noted** the report and comments made.

### **4 Digitalising Business Rates: Connecting business rates and tax data**

The Chair invited Mike Heiser, Senior Adviser, to present the report which introduced the HM Revenues and Customs consultation on digitalising business rates. This contained proposals to link business rates information to tax records and enable businesses to view a copy of business rates billing information for all their non-domestic properties in England in one

place, alongside other tax information. Members were asked to consider a proposed response.

Members expressed the view that new burdens created from implementing the digitalisation of business rates should be highlighted in the response.

**Decision:**

Members **approved** the response as set out in Annex A to the report with the **addition** to strengthen the new burdens point in the response.

**5 Future of the IFRS 9 statutory override: Mitigating the impact of fair value movements of pooled investment funds**

The Chair invited Bevis Ingram, Senior Adviser, to present the report which outlined the response to a consultation from the Department for Levelling Up, Housing and Communities on the future of the statutory override to International Financial Reporting Standard 9 (IFRS 9). Members were asked to consider the proposed response which called for the override to be made permanent or, at least, be extended.

**Decision:**

Members **approved** the draft response to the consultation as set out in the appendix to the report.

**6 Consultation on the 2023/24 Code of Practice on Local Authority Accounting in the United Kingdom**

The Chair invited Bevis Ingram, Senior Adviser, to present the report which outlined the proposed response to the annual consultation from CIPFA LASAAC (Local Authority Scotland Accounts Advisory Committee) on the 2023/24 Code of Practice on Local Authority Accounting in the United Kingdom which reinforces points made in consultation responses from earlier in the year.

Members queried whether the issue of infrastructure assets was addressed. It was clarified that the need to address the issue of infrastructure assets was one of the key points being reinforced by the response.

**Decision:**

Members **approved** the draft response to the consultation as set out in the appendix to the report.

**7 Public Sector Audit Appointments (PSAA) consultation on the 2022/23 audit fee scale: Opted-in local government and police bodies**

The Chair invited Bevis Ingram, Senior Adviser, to present the report which outlined a draft response to a consultation for Public Sector Audit

Appointments (PSAA) on 2022/23 audit fee scale for opted-in local government and police bodies which supported the approach suggested in the consultation.

The proposal had included provision for inflation on scale fees, this was the first year inflation had been sufficiently high. Members raised that councils will need to have good information on fee levels for future years in order to help them plan their budgets and that PSAA should be asked to provide as much information and guidance on the likely fee levels under the new contract as soon as it is able to do so.

**Decision:**

Members **approved** the draft response to the consultation as set out in the appendix to the report with the **addition** of the point that councils need to be given as much notice as possible of increased scale fees.

## **8 Technical adjustment to the Business Rates Retention system**

The Chair invited Mike Heiser, Senior Adviser, to present the report which introduced the DLUHC consultation on technical changes to the business rates retention system. Members were asked to consider a proposed response.

**Decision:**

Members **approved** the proposed response as set out in Annex A to the report.

## **9 Cost of Living Update**

The Chair invited Rose Doran, Senior Adviser, to present the report which updated members on the ongoing work on cost of living. Since the circulation of the report the following has taken place:

- A response had been written to the new governments' emergency response to rising energy costs and had been sent
- In anticipation of the government's announcement relating to employment incentives, a response would be drafted with asks such as childcare costs considered
- There had been work across the organisation to address cost of living, including work from the behaviour insights team which encouraged people to make energy saving measures.

In discussions with members, it was highlighted that there were a range of issues which spanned across various policy boards at the LGA, including the following:

- Social housing including how the government provides funding to support them
- Housing supply which has decreased in some boroughs
- The increase in fuel costs
- The increase in food prices and how councils can support

residents.

In response, Rose Doran advised that this was a cross-cutting issue being addressed by various boards at the LGA including the City Regions Board, Children and Young People Board, Environment, Economy, Housing and Transport Board, and People and Places Board. The aim of the Cost of Living Steering Group would be to help bring them together. A meeting with the Department for Work and Pensions, and Department for Levelling Up, Housing, and Communities would take place to discuss which would be an opportunity to work collaboratively in housing benefit and housing supply.

**Action:**

To circulate a document to members outlining the various policy areas that relate to Cost of Living, which officers are responsible and which LGA board it is brought to

To take a paper on Cost of Living – impact on communities to Executive

**Decision:**

1. Members **noted** the update; and
2. The following members were **appointed** to the Cost of Living Steering Group:
  - Cllr David Leaf
  - Cllr Shama Tatler

## 10 Local Government Finance Update

The Chair invited Nicola Morton, Head of Local Government Finance, to present the report which provided a summary of the work by the LGA on funding and finance issues since the previous meeting including the approach to the Autumn Budget, cost pressures work, business rates, audit and capital.

Since the circulation of the report, it was confirmed that a fiscal announcement would be made the day after the meeting. There had also been an announcement on energy bill relief for businesses and non-domestic rate payers which included councils. There had also been confirmed on the day of the meeting that there would be a £500 million fund to support discharge from hospitals to social care and it was not yet confirmed how, and through which route, it would be distributed to local authorities.

Members raised concerns over the continuing rise to inflation costs, particularly in construction costs for housebuilding, and were advised that this was considered as part of the ongoing cost pressures work.

In answer to a question, Nicola Morton said we were pressing for clarity on how the £500 million would be distributed and the forthcoming 2023/24 local government finance settlement.

**Decision:**

Members **noted** the update.

**11 Workforce Update - CONFIDENTIAL**

*Please refer to the confidential minutes documents for information relating to this item.*

**12 Minutes of the previous meeting held on 13 July 2022**

Members agreed the minutes of the previous meeting as an accurate record.

## Appendix A -Attendance

Position/Role	Councillor	Authority
Chairman	Cllr Andrew Western	Trafford Metropolitan Borough Council
Vice-Chairman	Cllr Richard Wenham	Central Bedfordshire Council
Deputy-chairman	Cllr Keith House	Eastleigh Borough Council
	Cllr Jason Zadrozny	Ashfield District Council
Members	Cllr David Leaf	Bexley Council
	Cllr Mark Hawthorne MBE	Gloucestershire County Council
	Cllr Nicholas Jones	Bury Metropolitan Borough Council
	Cllr Phillip King	Harborough District Council
	Cllr Rory Love OBE	Kent County Council
	Cllr James Lewis	Leeds City Council
	Cllr Cathy Mitchell	Warrington Borough Council
	Cllr Ed Turner	Oxford City Council
	Cllr Shama Tatler	Brent Council
	Cllr Terry Paul	Newham London Borough Council
Cllr Phelim Mac Cafferty	Brighton & Hove City Council	
Apologies	Cllr Roger Phillips	Herefordshire Council
	Cllr Peter Mason	Ealing Council
	Cllr Richard Kemp CBE	Liverpool City Council
In Attendance	Cllr Kate Groucutt	St Helens Metropolitan Borough Council
	Cllr James Hakewill	North Northamptonshire Council
	Cllr Nicola Dillon Jones	North Kesteven District Council
	Kirsty Weakley	Local Government Chronicle
LGA Officers	Greg Burns	
	Naomi Cooke	
	Rose Doran	
	Claire Christopher	
	Mike Heiser	
	Jeremy Hughes	
	Bevis Ingram	
	Laura Johnson	
	Nicola Morton	
	Jamie Saddler	
	Rodrigo Sanchez	
	Sam Swift	