



## Minutes of the Executive Committee

19<sup>th</sup> April 2024

Venue: Virtual (Private)

SDCT Website: [www.cipfa.org/partners/society-of-district-council-treasurers](http://www.cipfa.org/partners/society-of-district-council-treasurers)

LinkedIn: [Society of District Council Treasurers \(SDCT\)](https://www.linkedin.com/company/society-of-district-council-treasurers)

**SDCT Members in Attendance:** Adrian Rowbotham (President), Angela George (Secretary), Homira Javadi, Jon Illingworth, Clare Fletcher, Peter Catchpole, David Stanley, Richard Baker, Hannah Doney, Suzanne Jones.

❖ It was confirmed that the meeting was quorate (i.e. one third of Executive members were present)

1. **SDCT Executive Apologies:** Alison Scott, Christine Marshall, Emma Foy, Simon Freeman, Terry Collier.
2. **Welcome:** Hannah Doney (Watford) and Suzanne Jones (St Albans) were welcomed to their first meeting of the Executive.
3. **Goodbye:** Clive Mason has resigned from the Executive. The Executive thanked him for his contribution.
4. **Minutes of previous meetings:**  
The minutes of the previous meeting of 7<sup>th</sup> March 2024 were agreed and will be published on the website.  
Outstanding Actions:
  - **HRA:**  
Homira to update the Executive as appropriate on the issue of the HRA and whether there was an opportunity to look at changes to rent setting arrangements.  
**Action – Homira**
  - **Drainage Board Levy:**  
Christine to update the Executive on progress with this issue as appropriate.  
**Action – Christine**

Any other matters arising, or other outstanding issues are considered further on the agenda.

5. **Financial Issues Update:**  
The Executive discussed:

- Productivity Plans and the guidance letter issued to the Chief Executives on 16<sup>th</sup> April. It would be a matter for individual Councils to determine the level of detail they wished to include. The potential political and public implications were discussed together with the sign off process (considered to be via full Council and so Council dates would need to be factored into the completion dates for the PP's).

- Council Tax Collection Rates. It was requested that the Executive submit their recent collection rates for comparison purposes.
- It was also requested that details of Council Tax Support Schemes be submitted for comparison purposes.

**Action – All to submit to Angela who will collate and distribute the responses.**

#### **6. Local Government Audit update**

- **ALATS Survey** – Adrian had circulated the results on 24<sup>th</sup> March. 176 responses had been received of which 92 were districts (17/18 = all complete, 18/19 = 90, 19/20 = 87, 20/21 = 75, 21/22 = 48, 22/23 = 11). There were no completions from one audit firm in particular.
- **Audit Delay Consultations** – There has been no further word on the consultation outcomes.

#### **7. SDCT – Accounts and Materiality Project**

- No update available (see also item 9)

**Action – Alison to update on progress.**

#### **8. Consultations:**

- CIPFA / LASAAC Submitted 28<sup>th</sup> March.
- It was noted that the MRP consultation feedback had been received. Some minor concessions had been achieved.

#### **9. CIPFA Conference, Manchester - 10<sup>th</sup> and 11<sup>th</sup> July**

- The SDCT workshop session is 4pm on 10<sup>th</sup> July. Angela advised that the conference organiser had held either 'The profession today or tomorrow' or 'Public Service reform' from the conference themes. Following discussion on several potential subjects it was considered that the Accounts and Materiality for Districts project (see 7 above) would be a good conference session, subject to focussing the session on a specific desired outcome, and this could fit under the Public Sector reform theme. Potential speakers were also considered.
- Several of the Executive indicated that they would be attending the CIPFA Conference, and it was discussed whether there should be a meeting / lunch of the Executive members present.
- SDCT Engagement at Conference – several suggestions were made to enable SDCT members to engage with the SDCT Executive and for the Executive to be a more visible presence e.g. the Executive will be available at certain points during breaks.

**Action - Adrian and Alison to discuss potential speakers / desired outcomes/ engagement ideas. Angela to inform CIPFA of session details.**

**Action – Executive members to notify Angela if they will be attending the Conference.**

#### **10. SDCT Executive - Advisor updates**

Clare Fletcher gave an update from the DWP Local Authority Partnership, Engagement and Delivery group she had attended on 9<sup>th</sup> April as follows:

- Household Support Grant guidance issued 26/4/2024.
- Supported Housing consultation due on the Regulatory Oversight Act- this is going through clearance and not yet published, could be May 2024 subject to Purdah, consultation could be reduced from 12 to 8 weeks.
- Temp Accommodation subsidy no further update however Ministers know that Councils are under pressure as they are getting a lot of correspondence.
- An **issue** has been raised about those homeless working families in temp accommodation who are dis-incentivised to move into other cheaper accommodation

due to HB rules around non means testing in temp accommodation specific circumstances, raised by Plymouth and London Boroughs who estimate approx. 40% homeless families are working – DWP looking for data to elucidate the issue. This can also cause large subsidy loss for Councils.

- Update on UC and Temp Accommodation- although 2012 statement about abolition of HB, no options so far have proven to work and DWP recognise there needs to be a longer-term funding solution but waiting to see policy direction of the next government following the Election this year.
- There was an all LA UC call 15 March with over 600 attendees with guidance issued 19 March about future UC migration, UC migration notices have started from 9 April and stop notices will start to trickle through for LA's. The DWP will issue proxy caseload expected numbers to LAs for April 2025. There will be a further update at the IRRV spring conference.
- In terms of HB audit deadline and withholdings of DWP there will be no extension granted to the Nov 2024 deadline HB audits o/s are 2019/20 1, 2020/21 27, 2021/22 113, 2022/23 290. However, **withholdings will commence** 2020/21 Sept 2024, 22/22 November 2024. There was significant conversation about Councils suffering versus audit firms and that as so many are o/s this could lead to a shortage of supply in the market.
- Changes to audits- change to 20+ testing on war widows claims as low value and low risk (unless included in initial sample)
- **NEW-** consultation on the assurance process for HB audits for potential change from 2024/25 to be done in 2 phases (announcement in April 2024) Phase 1 May 2024 – a call for ideas June/July 2024 review and hold round table discussions with LA's Phase 2 Sept 2024 Finalise Oct-Dec 2024 with publication in Jan 2025. Opportunities exist to improve the system.
- Deadline for notifying DWP for 2024/25 audit firm was 1 March 2024 only a 33% notified as of now however the consultation may trigger audit firms to hold off to see what the likely changes are; LAs won't be chased but don't stop your procurement.
- VEP funding out shortly will be lower due to migration to UC reducing to £2.5M nationally the templates are being finalised to let LAs know.

David Stanley gave an update on Business Rates -

[https://assets.publishing.service.gov.uk/media/65e1ffeb2f2b3b001c7cd881/SoR\\_A\\_E\\_V8\\_.pdf](https://assets.publishing.service.gov.uk/media/65e1ffeb2f2b3b001c7cd881/SoR_A_E_V8_.pdf)

## 11. Any Other Business

- The date for SDCT Conf 2025 is 20<sup>th</sup> and 21<sup>st</sup> March 2025, Scarman House, Warwick University.  
**Action - All – Please reserve dates in diary**
- Housing Roundtable progress – No update available  
**Action – Terry / Emma**
- Finance System Survey – Adrian reported that the deadline was 26<sup>th</sup> April. 110 responses had been received to date.  
**Action – Adrian to circulate the results.**
- Advisor areas – previously circulated and agreed.  
**Action – Angela to publish on website.**
- There are currently 6 vacancies on the Executive Committee and 12 County areas unrepresented. Adrian will target the County areas not currently represented.  
**Action - Adrian**
- 6th Form Games (CIPFA) – The SDCT noted that this was a useful exercise to take part in.

- HB – Audit firms should have been appointed (Clare)
- Peter asked whether there was a group of LAs who have limited companies – he will e mail around suggestions to run one.

**Action - Peter**

- LGA Update:

Adrian had met LGA on Monday: peer challenge remains important. training for members provided. In regular contact with OFLOG. Round table event with housing and finance. Asked to send LGA publication lists in SDCT updates.

- o <https://www.local.gov.uk/publications/good-financial-management-combined-authorities>
- o <https://www.local.gov.uk/publications/good-governance-combined-authorities>
- o <https://www.local.gov.uk/publications/must-know-guides-annual-budget-process>
- o <https://www.local.gov.uk/publications/must-know-guide-statement-accounts>
- o <https://www.local.gov.uk/publications/must-know-guide-working-auditors>
- o <https://www.local.gov.uk/publications/ten-questions-audit-committees>

LGA RICS working Group request (AR sent email a couple of weeks ago)

About 18 months ago the Royal Institution of Chartered Surveyors (RICS) undertook a [consultation](#) on the process for undertaking investment asset (particularly property) valuations for accounts purposes. Broadly speaking a key part that was considered was whether there is a case for insisting that such valuations should be done independently, valuers changed frequently and also whether they should be undertaken by an in-house valuer (that is probably a massive simplification of what was considered). At the time we pushed back on this and once the consultation closed the proposals were not taken forward for the public sector as whole (of which they see local government as an important part) although I believe they are being implemented in the private sector. Instead RICS are setting up a working group to consider the issue as it affects the public sector and make recommendations on the way forward. It seems to me that this could raise some practical issues for local government which at the very least need to be explored (which is why we originally pushed back 18 months ago) and it would be good to have some strong representation from local government on their working group (and RICS would welcome this) and I am writing to ask for your help in finding some suitable people.

The working group is primarily looking at and recommending good valuation practice and they are seeking a couple of expert valuers (not finance professionals) who work with LAs to be on the group. In terms of commitment, the group is expected to be up and running by June, will meet a few times over the following 3-4 months and is expected to make recommendations before the end of the year.

**Action – anyone who thinks they can help please contact Adrian in the first instance.**

**12. DONM – 17<sup>th</sup> May 10am (Public)**