

# ANGUS COUNCIL

MINUTE of HYBRID MEETING of the **POLICY AND RESOURCES COMMITTEE** held in the Town and County Hall, Forfar on Tuesday 29 August 2023 at 2.00 pm.

**Present:** Councillors BETH WHITESIDE, KENNY BRAES, CHRIS BEATTIE, LYNNE DEVINE, GEORGE MEECHAN, SERENA COWDY, BILL DUFF, BRENDA DURNO, CRAIG FOTHERINGHAM, IAIN GALL, ROSS GREIG, IAN McLAREN, GAVIN NICOL, MARTIN SHEPHERD, LOIS SPEED and DEREK WANN.

Councillor WHITESIDE, Convener, in the Chair.

## 1. APOLOGIES/SUBSTITUTES

Apologies for absence were intimated on behalf of Councillors Julie Bell, Brian Boyd and David Fairweather, with Councillors Lynne Devine, George Meechan and Craig Fotheringham substituting, respectively.

## 2. DECLARATIONS OF INTEREST/STATEMENTS OF TRANSPARENCY

There were no declarations of interest or statements of transparency made.

## 3. MINUTES

### (a) Previous Meeting

The minute of meeting of this Committee of 6 June 2023 was approved as a correct record and signed by the Convener.

### (b) Special Sub-Committee

The minute of meeting of the Special Sub-Committee of 6 June 2023, a copy of which is appended hereto, was submitted and noted (**APPENDIX I**).

## 4. 2023/24 FINAL CAPITAL BUDGET – GENERAL FUND

There was submitted Report No 226/23 by the Director of Finance presenting to members the updated 2022/2027 General Fund Capital Plan, incorporating the 2023/24 capital monitoring budget.

Having heard from the Director of Finance in relation to the reprofiling of Monifieth High School, Angus Rural Mobility Hub and vehicle replacements, the Committee agreed:-

- (i) to note the contents of the Report and that there remained a degree of uncertainty around the financial impact the current market volatility was having on the capital programme which may continue for some time to come;
- (ii) to approve the contents of the updated 2022/2027 General Fund Capital Plan, attached at Appendix A to the Report; and
- (iii) to note that the 2023/24 capital budget represented the Council's approved budget for General Fund capital monitoring purposes.

## 5. 2023/24 FINAL REVENUE BUDGET DOCUMENTS

There was submitted Report No 227/23 by the Director of Finance seeking Committee approval to publish the 2023/24 Final Revenue Budget Volume on the Council's website.

Having heard from the Director of Finance in relation to a required amendment detailed within paragraph 5.6 of the Report, the Committee agreed:-

- (i) to note the amendments to the 2023/24 Revenue Support Grant and updates on Corporate revenue budgets as detailed in Section 5 of the Report and to approve the publication of the Final Revenue Budget Volume on the Council's website taking into account the amendments as detailed in Section 5 of the Report; and

- (ii) to approve the removal of a saving from Vibrant Communities & Sustainable Growth and the proposed funding option, as detailed in paragraph 5.6 of the Report.

## **6. PREPARATION OF 2024/25 GENERAL FUND REVENUE & CAPITAL BUDGETS**

There was submitted Report 228/23 by the Director of Finance informing members of the current position in relation to the 2024/25 Revenue & Capital Budget preparation process, identifying the main stages of the budget timeline and seeking approval of the proposed strategy/approach for the 2024/25 budget process.

The Committee agreed:-

- (i) to approve the broad strategy and approach to the budget preparation as set out in Section 5 of the Report;
- (ii) to approve the budget timeline as set out in Appendix A to the Report;
- (iii) to note the intended continuation of the revised arrangements for the Policy & Budget Strategy Group as set out in Section 5.3 of the Report; and
- (iv) to note the final sign off of the Council's Revenue & Capital Budgets would take place in February 2024.

## **7. APPROVAL OF AN ANTI-TAX EVASION POLICY**

There was submitted Report 229/23 by the Director of Finance seeking approval of an Anti-Tax Evasion Policy for the Council in compliance with best practice.

The Report indicated that the Council was required to take measures to prevent tax evasion and the corporate governance arrangements and other policies supported this in general terms. It was however, considered that a specific policy and associated actions would bring the Council into line with best practice in this area. The Council, by having put in place a system of reasonable procedures that identified and mitigated the risk of facilitating tax evasion, could cite such a policy as a defence against a corporate prosecution. The proposed Policy, as detailed in Appendix 1 to the Report, would serve as a reasonable procedure to identify and mitigate the tax evasion facilitation risk.

Following questions, the Committee agreed to approve the Anti-Tax Evasion Policy as detailed in Appendix 1 to the Report.

## **8. COUNCIL TAX MULTIPLIERS: CONSULTATION – PROPOSED ANGUS COUNCIL RESPONSE**

There was submitted Report 230/23 by the Director of Finance advising members of a consultation on Council Tax multipliers which would, if implemented, increase the amount of Council Tax payable for taxpayers in properties in Council Tax Bands E to H and seeking approval for a proposed Council response, detailed in Appendix 2 to the Report.

On 12 July 2023 the Scottish Government and COSLA (on behalf of Local Government) launched a joint consultation on a proposal to change the current system of council tax multipliers. Currently, councils in Scotland set rates of council tax by determining the rate for Band D properties. Charges for properties in Bands A to C and E to H were then calculated as higher and lower proportions (or 'multipliers') of this Band D rate. The size of those multipliers was determined by national legislation and applied across Scotland. The consultation sought views on a potential change to the current system of council tax 'multipliers'. The multipliers were changed in 2017, the first such change since Council Tax was first introduced in 1993/94. COSLA had also published a briefing for elected members on the subject which provided additional contextual information and explanation, and was attached as Appendix 1 to the Report.

Following a number of questions from members in relation to the possible implications of the changes, and having heard from the Director of Finance in response, the Committee agreed:-

- (i) to note the background to the consultation as detailed in the Report; and
- (ii) to approve the proposed response, as detailed at Appendix 2 to the Report.

## **9. ANGUS ALIVE – UPDATE ON KEY ISSUES**

With reference to Article 5 of the minute of Special meeting of Angus Council of 2 March 2023, there was submitted Report No 2331/23 by the Director of Strategic Policy, Transformation and Public Sector Reform providing an update in relation to the Change Requests that Angus Alive had submitted for consideration in respect of the properties and services they aimed to cease operating in order to deliver the Change Programme savings targets agreed by the Council at the budget setting meeting on 2 March 2023.

The Report sought approval for feasibility studies to be undertaken and reported back to Committee in order for decisions to be taken regarding the future of the buildings and the services provided there. The Report also sought procurement authority in relation to proposed investment in Angus Alive's facility development programme.

A number of members were heard at which time they welcomed the efforts being made by both officers and community groups. Thereafter, the Committee agreed:-

- (i) to note the detail of progress made to date with community engagement, the emerging timeline, and the implications for Angus Alive delivering the Change Programme savings targets;
- (ii) to approve the proposal to develop feasibility studies for the four properties, Arbroath Community Centre, Brechin Town House Museum, Inglis Memorial Hall and Kirriemuir Gateway to the Glens Museum, which would be led by a community group closely linked with each building, and reported back to Committee at a later date;
- (iii) to note that the four properties noted at (ii) above would be available to be booked by community groups so that activities could continue to take place until a final solution had been approved by Committee and was in place for each property;
- (iv) to approve the proposed arrangements to support wildfowling activity for the forthcoming season at Montrose Basin, and to note the ongoing need to establish a longer-term solution;
- (v) to approve the extension of the Director of Finance's delegated authority with respect specifically to the 2 ring-fenced funding sources noted at paragraph 8.3 of the Report, to 31 March 2025; and
- (vi) to approve the procurement authority for the proposed investment in Angus Alive's facility development programme, following the sourcing strategies as set out in paragraphs 7.3 and 7.4 of the Report, with an estimated total value of £320,000, to be funded from Angus Alive's Investment Fund.

## **10. EXCLUSION OF PUBLIC AND PRESS**

The Committee agreed, in terms of Standing Order 28(2), that the public and press be excluded during consideration of the following items so as to avoid the disclosure of information which was exempt in terms of Part 1 of Schedule 7A to the Local Government (Scotland) Act 1973, Paragraphs 8 and 9.

## **11. 2-18 TRACKING SYSTEM – PROCUREMENT AUTHORITY APPROVAL REQUEST**

There was submitted Report No 232/23 by the Director of Education and Lifelong Learning seeking approval for a direct award to be made in relation to a contract for a digital tracking system for 2-18 progress in learning data.

The Committee agreed to approve the recommendation as detailed in the Report.

## **12. SUPPLY STAFF BOOKING SYSTEM – PROCUREMENT AUTHORITY APPROVAL REQUEST**

There was submitted Report No 233/23 by the Director of Education and Lifelong Learning seeking approval for a direct award, via a compliant framework, of a contract for a digital supply staff booking system for Education and Lifelong Learning.

The Committee agreed to delegate authority to the Director of Education & Lifelong Learning to approve a direct award, following consultation with the Convener of the Policy & Resources Committee, Leader of the Opposition, and Councillor Speed, in relation to the potential savings.

**13. UPDATE ON LAND AND PROPERTY SALE, BRENT AVENUE, FORTIES ROAD, MONTROSE**

With reference to Article 17 of the minute of meeting of this Committee of 6 December 2022, there was submitted Report No 234/23 by the Director of Vibrant Communities and Sustainable Growth providing an update on the approved lease and sale option of property and land at Forties Road, Montrose.

The Committee agreed to approve the recommendations as detailed in the Report.