

Document 4

26 April 2018
13:03

[REDACTED]

From: [REDACTED]
Sent: 09 March 2018 15:30
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: LGO Draft report
Attachments: LGO18_draft report_26Feb_forCommission - [REDACTED]

Tracking:	Recipient	Delivery	Read
	[REDACTED]		
	[REDACTED]		
	[REDACTED]	Delivered: 09/03/2018 15:30	Read: 09/03/2018 15:31
	[REDACTED]	Delivered: 09/03/2018 15:31	Read: 12/03/2018 08:23

Thanks [REDACTED],

I've added a couple of comments to the attached

For paragraph 49, it makes sense, but I'm not sure if I'm happy with this. You're basically saying that council tax accounts for 14% of authorities income if you exclude the DWP grant for Housing Benefits. I see the logic – authorities just administer the benefits on behalf of the DWP and HB is huge, so it skews some measures. We quote two different figures depending on the circumstances, either 18%: CT as a % of funding, or 12%: CT as a % of gross expenditure. A third measure has the potential to confuse things and I'm not sure what the "excl. HB" measure adds. If you're going to stick with the 14% figure, I'd want the 'excl HB' point explained in a footnote (preferably in the text).

I'm about to go on leave so I've added a couple of people to the copy list. [REDACTED] is my line manager and would be a good contact for general analytical queries on LG finance in my absence. [REDACTED] is responsible for council tax analysis and the best person to speak to if you have queries about the council tax figures. [REDACTED] should continue to be main contact for the report.

[REDACTED]

[REDACTED]
Local Government Finance Statistics
3-G (North)
Victoria Quay
Edinburgh, EH6 6QQ
[REDACTED]
[REDACTED]@gov.scot

From: [REDACTED] [mailto:[REDACTED]@audit-scotland.gov.uk]
Sent: 07 March 2018 15:19
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: LGO Draft report

Hi [REDACTED]

As discussed please find attached a copy of the draft LGO report that the Commission will be considering at their meeting tomorrow.

We provided the papers to the Commission last week before the finance circular with the final budget had been published. Therefore the change to council funding is based on the December's draft budget, we will obviously update this asap. These figures have been adjusted to exclude police and fire and include the GRG, NDR and specific revenue grants.

In terms of what would be best use of your time to look at - the first section setting out the context is probably of most interest to you. We have used LFR data for exhibits 2 and 3 and the text around them.

In the section starting paragraph 49 we quote the financial overview figures of percentage income from council tax and fees and charges. I have updated these using the latest LFR's would you mind having a look at the attached spreadsheet to see if you agree with the methodology? I have basically excluded housing benefits.

Thanks for your help, I am around tomorrow but on annual leave on Friday if you need to discuss anything. Enjoy New York!

Kind Regards

[REDACTED]

From: [REDACTED]@gov.scot [mailto:[REDACTED]@gov.scot]
Sent: 19 February 2018 16:53
To: [REDACTED]
Subject: RE: 2016/17 LFR's

Hi [REDACTED],

We're publishing on the 27th February. That should give you plenty of time to update your lines.

We should probably have a chat post-publication. I've been busy trying to get the publication finalised and didn't give the overview report the attention it deserves when were given the opportunity to comment.

Thanks

[REDACTED]

[REDACTED]
Local Government Finance Statistics
3-G (North)
Victoria Quay
Edinburgh, EH6 6QQ

[REDACTED]@gov.scot

From: [REDACTED] [mailto:[REDACTED]@audit-scotland.gov.uk]
Sent: 19 February 2018 16:00
To: [REDACTED]
Subject: 2016/17 LFR's

Hello [REDACTED]

We have a couple of lines in the Local Government Overview report where we use data from the LFR's we would like

to update them before we publish the on 5th April. When do you plan to publish the updated LFR's? Will that fit with our timescales?

Thanks

[Redacted]

[Redacted]

Auditor

Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
T: [Redacted] E: [Redacted]@audit-scotland.gov.uk
www.audit-scotland.gov.uk

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