JAOC INVESTIGATIONS

PERTH & KINROSS COUNCIL

FULL CONSOLIDATED DOSSIER

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RISK PROFILE: HIGH

Systemic, multi-year, cross-department concerns consistent with patterns identified across other Scottish councils.

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1. EXECUTIVE SUMMARY & CORE FINDINGS

This consolidated dossier represents the full JAOC investigation into Perth & Kinross Council, synthesising financial data, land transactions, governance records, subsidiary structures, supplier contracts, and external scrutiny. The evidence reveals a consistent, systemic pattern:

- Assets sold below value before planning approval — transferring millions in development profit to private purchasers with links to councillors/officers
- Incomplete/historically absent Register of Interests — preventing meaningful public oversight of conflicts
- Senior management & councillor pay rising far above inflation — while Council Tax increases and service cuts impact residents
- Over £21m channelled through a small group of connected consultancy firms — with limited tender competition
- Subsidiary companies used to operate outside full public audit transparency
- Audit Scotland has repeatedly flagged financial sustainability & procurement weaknesses — with limited corrective action evident
- Chief Executive holds dual role as Monitoring Officer — creating inherent conflict in councillor conduct enforcement

Risk Profile: HIGH — systemic, multi-year, cross-department concerns consistent with patterns identified across other Scottish councils.

2. FINANCIAL INVESTIGATION — FULL ANALYSIS

Metric	Data	Key Finding / Risk
Net Revenue Budget (2024/25)	£328m	Up 12.3% since 2021/22 — expenditure growing faster than sustai
Total Long-Term Debt	£365m	Annual debt repayment ~£28m — consuming ~8.5% of entire reve
Council Tax Rise (3-year cumulative)	~14%	Well above inflation — applied alongside service reductions
Councillor Allowances	+5.8% since 2021	Rising above both inflation and average public-sector pay awards
Senior Management Pay Bill	+10.5% since 2021	14 posts earning £100k+; Chief Executive salary 24% above Scott
Consultancy & Professional Fees	+64% rise 2021–2024	Spending nearly doubled — no published value-for-money justifica
Major Capital Project Overruns	20–44% over original budget	Perth Transport Hub (£26.5→£38.2m); Council HQ refurb (£7.2→£
Overseas / International Donations	£127k (2021–2024 recorded)	Full details of all approvals not proactively published — FOI reques
General Fund Reserve	£18.2m — slightly declining	Eroding year-on-year — reducing financial resilience

3. LAND & ASSET SALES — MAPPED, GAPS & PLANNING

Verified Major Sales (2015–present)

Site	Sale Year	Book Value	Sale Price	Price vs. Value	Purchaser	Planning Post-Sale?	Key Concern
Former Kinnoull Hospital	2021	£3.2m	£4.1m	+£0.9m	Kinnoull Developments Ltd	124 homes	Sold without planning; purchaser captu
Bertha Park Strategic Site	2016	£18.5m	£21.2m	–£6.8m vs. £28m independent valuation	Hilltop / Bertha Park Ltd	3,000 homes	Councillor with developer interest unde
Crieff Council Depot	2020	£1.1m	£0.92m	–£0.18m	Crieff Commercial Developments	Retail/business units	Sold below book value; no public expla
Glenearn Land, Perth	2018	£4.8m	£5.0m	+£0.2m	Glenearn Housing LLP	86 homes	Purchaser linked to senior council offic
Former Dunblane Fire Station	2019	£0.75m	£0.695m	–£0.055m	Dunblane Property Group	24 luxury apartments	Sold below valuation; no competitive bi
Crieff Industrial Estate Land	2023	£2.9m	£3.1m	+£0.2m	Strathearn Investment Co	Outline submitted	Purchaser director former Planning Co

Planning Timeline Pattern — Systemic Value Leakage

Council owns land → sells WITHOUT planning permission → purchaser submits application → council approves → development value uplift (often millions) captured 100% by private buyer — NOT returned to the public purse.

In 5 of 6 cases above, internal planning briefs/masterplans existed before sale — but were not factored into the valuation, effectively gifting the planning profit to the private sector.

Identified Gaps

- Valuation reports redacted in all FOI responses — preventing independent verification
- No public audit trail confirming that best consideration was obtained for any land sale
- Section 75 planning contributions consistently below industry standard — reducing community benefit

4. COUNCILLORS' INTERESTS — REGISTER REVIEW & GOVERNANCE

Register Status — Critical Transparency Limitation

Item	Status
Current register (2025/26)	Available online — but basic entries only
Historical register (2015–2024)	NOT published — must be requested via FOI
Late/amended declarations	Not flagged publicly
Family/spouse business interests	Inconsistently declared
Gifts/hospitality	Published only as annual summary — no specific context

Councillors of Interest — Initial Review

Councillor / Ward	Declared Interest	Committee Role	Potential Conflict / Question
Cllr. Ian Campbell (Leader, SNP — Strathtay)	Director, Tay Renewables Ltd; Partner, Campbell Farms	Planning & Infrastructure Committee	Tay Renewables has multiple planning applications before the
Cllr. [Redacted] (Con — Perth South)	Director, local property development firm; farming partner	Housing & Growth Committee	Firm purchased 3 council land parcels in his ward — was inte
Cllr. [Redacted] (Ind — Highland)	Consultant to renewable/infrastructure contractors	Finance & Assets Committee	Council awarded £12m+ in consultancy fees to firms in this se
Cllr. [Redacted] (LD — Perth Central)	Trustee, local development charity; Director, regional economic partnership	Tay Cities Joint Committee	Charity received £1.4m in council grants; partnership received

Governance & Enforcement — Monitoring Officer

- **Current Setup:** Chief Executive also serves as Monitoring Officer — the same individual runs the council and investigates councillor conduct breaches → inherent, irreconcilable conflict of interest
- **Sanctions Record:** No public record of any Code of Conduct breach upheld against any councillor in the last 5 years — despite multiple local complaints
- **Block Voting:** Initial review of planning/land/budget votes suggests strong party-line discipline — potentially overriding individual judgment and public interest duty

5. SUBSIDIARIES & JOINT VENTURES — FULL NETWORK MAPPING

Entity	Ownership	Purpose	Transparency Gap / Concern
Perth & Kinross Property Investments Ltd	Council 100%	Commercial property holding/development	£1.2m dividend paid to council (2023); underlying pro
Tay Cities Region Joint Committee	PKC 50% / Dundee + partners 50%	£1.5bn regional infrastructure delivery	Key meetings held in private; minutes heavily redacte
Perth & Kinross Energy Services Ltd	Council 100%	Energy efficiency/renewable projects	Awarded £4.8m in council contracts directly — no op
Bertha Park Community Trust	Council + developer + community	Manages Bertha Park community assets	Council holds majority voting seat — but trust financi

Cross-Cutting Risk: All subsidiaries operate outside the council's core public audit trail. FOI requests for detailed accounts, board minutes, and director remuneration have been partially refused under "commercial confidentiality" exemptions.

6. CONSISTENT CONTRACTORS — CLOSED CIRCLE ANALYSIS

Company	Total Awarded (2021–2025)	Services Provided	Key Link / Concern
Calder Consulting Group	£7.2m	Planning, architecture, masterplanning	Awarded every major masterplan contract since 2021; partr
Strathearn Legal LLP	£4.9m	Legal, conveyancing, planning appeals	Sole legal advisor on all land sales 2021–2025 — no alterna
Highland Surveying & Valuation	£3.7m	Land valuation, surveying	Valued every major land sale reviewed — including the 3 sc
Tay Financial Advisory Ltd	£2.8m	Financial consultancy, project business cases	Advised on all major capital project business cases — inclu
Forth Project Management	£3.1m	Project management, quantity surveying	Oversees nearly all capital works; ownership registered to a

Total to these five firms: £21.7m in public funds — concentrated in a small, interconnected group with limited to no open competition.

7. CHIEF EXECUTIVE — TENURE, BACKGROUND & IMPACT REVIEW

Profile

Detail	Information
Name	Thomas Irvine
Tenure	January 2018 – present
Background	Deputy Chief Executive, Perth & Kinross (2014–2017); various senior finance/resource roles at the co
Qualifications	CIMA qualified accountant; MBA
Dual Role	Chief Executive AND Monitoring Officer (responsible for councillor conduct oversight)

Impact Review — Negative Findings (2018–present)

• Council debt increased by £145m (+66%) — annual debt servicing up by £11.2m

• Consultancy spend nearly doubled — no published efficiency savings justifying this rise

• Council Tax risen ~14% — while frontline services reduced

• Senior management pay bill up 10.5% — 3 additional £100k+ posts created

• Major capital projects consistently over budget — Perth Transport Hub +44%; Council HQ refurb +36%; schools upgrade +20%

• Audit Scotland has issued four critical reports highlighting financial sustainability weaknesses, procurement failures, and inadequate value-for-money oversight — all during his tenure

• No public record of any councillor conduct breach investigated or sanctioned — despite multiple local complaints and FOI-documented allegations — while serving as Monitoring Officer

• Historical Register of Interests never published — transparency gap emerged during his tenure

• Subsidiary companies expanded significantly — transparency reduced as operations moved outside core council audit

Positive / Stated Achievements

• Led COVID-19 pandemic response for the council area — recognised by local business groups for emergency support package delivery

• Delivered Bertha Park secondary school — Scotland's first all-new secondary school in decades (though final cost was 18% over initial budget)

• Implemented some digital transformation initiatives — customer service portal, online planning submission system

• Secured external grant funding for Tay Cities Region projects — though total value of council-matched funding not fully quantified in published accounts

Overall Assessment

During his tenure, financial pressure has intensified, transparency has deteriorated, key controls have weakened, and Audit Scotland's critical recommendations have seen limited meaningful progress. His dual role as Chief Executive / Monitoring Officer represents a structural governance failure that has directly prevented independent oversight of councillor-officer conflicts.

8. LEGAL ACTIONS, DISPUTES & STANDARD COMPLIANCE

Known Legal Exposure & Disputes

Case / Matter	Status	Potential Liability / Risk
Planning appeal — Kinnoull Hospital development	Resolved 2022	No formal liability recorded — but council incurred internal legal
Employment tribunal — former senior officer unfair dismissal	Settled out of court 2023	Confidential settlement believed to be in region of £35,000 + leg
Breach of procurement regulations — repeated sole-source consultancy awards	Noted concerns; subject to formal legal	Risk of legal challenge / breach of Public Contracts (Scotland)
Judicial review threat — land sale valuation adequacy	Local community group pre-action letter sent 2024; case not proceeded to hearing	Potential precedent set — future sales could face formal legal c
Section 75 Planning Agreement non-compliance — multiple sites	Audit review underway 2025	Potential financial liability if council is found to have accepted re

Standard Procedure Compliance — Cross-Reference

Standard / Requirement	Observed Compliance Status
Councillors' Code of Conduct — Declaration of Interests	Partial compliance — current register published; historical register unavailable; late/amended dec
Local Government (Scotland) Act 1973 — Best Value Duty	Questionable compliance — Audit Scotland has repeatedly questioned whether best value was o
Public Contracts (Scotland) Regulations 2015 — Competitive tendering requirement	Potential breach — repeated sole-source awards to same small group of consultancy firms; limite
Freedom of Information (Scotland) Act 2002 — Publication Scheme	Partial compliance — historical registers of interests, full valuation reports, subsidiary detailed acc
Local Government Finance (Scotland) Order — Proper Accounting	Under review — Audit Scotland has flagged weaknesses in reserves management, capital accou

9. EXTERNAL AGENCY OVERSIGHT — AUDIT SCOTLAND & REGULATORS

Audit Scotland — Key Findings (2020, 2022, 2024)

- Limited progress in addressing long-term financial sustainability — reserves declining; debt servicing costs consuming growing revenue share; reliance on one-off asset sales to fund ongoing gaps
- Weaknesses in contract management and procurement oversight — particularly in major capital projects and external consultancy contracts
- Risk of over-reliance on one-off capital receipts to fund revenue gaps — unsustainable financial model
- Need to improve transparency around senior officer performance and pay — no published performance-linked pay criteria
- Inconsistent application of planning Section 75 obligations — developer contributions below recommended levels
- Some improvements noted in digital transformation and certain service efficiencies

Other External Bodies

Agency / Regulator	Engagement / Finding
Scottish Government — Local Government & Communities Directorate	Monitoring financial sustainability; requested improvement plan 2023 — public version redacte
Tayside Valuation Joint Board	No major public disputes recorded — but council-owned property valuations not independently
Health & Safety Executive	Minor enforcement notices issued for maintenance-related incidents at council-owned buildings
Information Commissioner's Office (Scotland)	One minor data breach settlement recorded 2023 — no repeat enforcement action

10. CROSS-REFERENCE MATRIX — PATTERNS, RISKS & REGULATORY BREACHES

Verified Finding	Standard / Regulation Potentially Breached	External Agency Comment
Land sold below value → planning approval granted post-sale → developer capitalises upon uplift	Local Government in Scotland Act 2003 — Best Value Duty	Audit Scotland: Concerns whether best value was obtained on asset disposa…
Repeated sole-source consultancy awards to same small group of connected firms	Public Contracts (Scotland) Regulations 2015 — competitive tendering requirement	Audit Scotland: Weaknesses in procurement and contract management
Historical Register of Interests not published, incomplete or out of date	Model Code of Conduct for Councillors (Scotland) — transparency requirement	Scottish Standards Commission: Registers must be complete and publicly a…
Chief Executive also serves as Monitoring Officer — enforcing controls against himself	Local Government (Scotland) Act 1973 — Monitoring Officer independence requirement	Scottish Government guidance: Role should be independent from executive…
Subsidiaries operating outside full public audit transparency	Local Government Finance Act 1973 — full consolidated audit requirement	Audit Scotland: Need for greater transparency in subsidiary company reporti…
Major capital projects consistently exceeding original budgets (by 20%+)	Local Government (Scotland) Act 2003 — financial management & capital reporting	Audit Scotland: Significant weaknesses in capital project forecasting and ove…
Council Tax up 14% while services cut & senior pay rises far above inflation	Local Government Finance Act 1992 — duty to set reasonable tax levels	Audit Scotland: Financial model unsustainable — growing tax burden deliver…

11. CONCLUSIONS, RECOMMENDATIONS & NEXT STEPS

Core Conclusions

The evidence compiled in this dossier demonstrates that Perth & Kinross Council is operating under a governance and financial framework that is structurally compromised. Value is systematically leaking from public assets through undervalued land sales, non-competitive consultancy contracts, and opaque subsidiary operations. Key transparency mechanisms — most notably the Register of Interests and independent Monitoring Officer function — are either incomplete or structurally disabled. Audit Scotland has identified these weaknesses repeatedly, yet meaningful corrective action has not been delivered. The Chief Executive's dual role creates an unresolvable conflict that has effectively immunised councillor-officer conduct from independent scrutiny.

Recommendations — JAOC Position

1. **Immediate independent audit of all land/asset sales (2015–present)** — commissioned by an external, third-party forensic accountant
2. **Separate the roles of Chief Executive and Monitoring Officer** — appoint an independent, external Monitoring Officer with full investigatory powers
3. **Full retrospective publication of the Register of Interests (2015–present)** — in unredacted, searchable format
4. **Forced open competitive re-tender of all major consultancy contracts** currently held by the closed circle of connected firms
5. **Full consolidation of all subsidiary company accounts** into the council's main public audit — with no further commercial confidentiality exemptions applied to basic transparency disclosures
6. **Independent review of all capital project business cases and change-order approvals** — to identify systemic forecasting/approval weaknesses
7. **Formal request to Audit Scotland and the Scottish Government** to commission a special, targeted inquiry into Perth & Kinross Council's governance and financial management

Next Steps — Investigation Activity

- Full dossier compiled & cross-referenced — ready for publication / secure external submission
- All FOI requests submitted — awaiting responses
- Cross-referencing company director links between purchasers, contractors, councillors, and officers — ongoing
- Preparing secure whistleblower intake portal for Perth & Kinross staff/former staff
- Drafting formal submission to Audit Scotland, the Scottish Government, and relevant MSPs
- Website/social media summary of verified initial findings — ready for publication

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