

The Highland & Western Isles

VALUATION JOINT BOARD

ANNUAL REPORT 2000/2001

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INTRODUCTION

In welcoming this new form of report I take the opportunity to set it in context and say something of how the Board sees it developing.

Rating and council tax valuation and electoral registration are not functions that attract high praise or enthusiasm yet they are vital to the functioning of our democracy. Accurate registers are an essential foundation of the electoral process and the property based taxes contribute substantially to the funds available to provide local and national public services.

The Board exists to support the Assessor and Electoral Registration Officer and to provide administrative oversight of the Department's activities. Separate, independent bodies deal with appeals against valuations and registrations.

In discharging our duties we have always placed great emphasis on the proper stewardship of public funds provided by the constituent authorities and welcomed the confirmation provided by the external audit of our accounts. We have also provided a short report each year to the constituent authorities.

Increasingly, however, there is a need not merely to record expenditure accurately, but to demonstrate that the use of public funds has been efficient and effective by reporting performance and demonstrating improvement.

To this end a number of Key Performance Indicators for Assessors have been agreed with the Scottish Executive and this, taken together with much improved closure times for the audit process, has allowed our report and accounts to be brought together for the first time including performance information. Our intention is to develop further a portfolio of performance measures to provide a balanced picture of the Department's work over time.

I commend this report to you as a starting point in a process designed to increase clarity and aid accountability in relation to services that though largely unsung have an important role in the public sector.

John H Green
Convener
Highland and Western Isles Valuation Joint Board

COMMENTARY BY THE ASSESSOR AND ELECTORAL REGISTRATION OFFICER

I would echo the Convener's comments on the developmental approach being taken to the annual report. The needs of the past have been met; what we must seek to do is to meet the needs of the times and through dialogue with our various stakeholders develop our report to suit their requirements.

One area where work is in progress is to develop the way in which we measure performance to meet the various demands placed upon us by external bodies in a cohesive manner and without adopting the language or methodology of any particular fashion. Year on year as the time series develop we would hope to demonstrate that our performance is of a high standard and shows improvement.

This will be difficult as our functions are cyclical, as arises from periodic rating revaluations, and prone to sudden changes as when an election is called. We also work in the face of increased pressure from the public to improve response times, yet require to heed the imperative to place a high importance on economy. Improved reporting should help to demonstrate how these factors interact. It is for the Board and the wider public to judge whether the balance has been properly struck.

A highlight of 2000/01 was the publication and coming into effect of the 2000 rating revaluation. The initial reaction was more muted than at past revaluations, possibly because in an era of lower inflation the increases in valuations were generally less than previously experienced. The number of appeals received was lower than in 1995. In January 2001 the first sitting of the Valuation Appeal Panel took place. The Panel is required to dispose of all appeals by December 2003.

Council tax work, in the absence of revaluation, consisted of entering new houses on the list and amending existing bandings where the law requires it. Appeal activity was low by comparison with rating and the majority of appeals were settled without resort to the appeal panel.

Electoral registration was the subject of its most radical change for many years with the introduction of a 'rolling register' which allows voters to transfer their place of registration in the course of the year. Previously registration was by reference to the place of residence at 10th October each year. The absent voting regime was also amended to provide for what is effectively postal voting on request. These changes came into effect on 16th February 2001 and it is as yet too early to confirm their impact on work practices. Seminars were held for all staff to brief them on these important changes to longstanding practice.

Slight disruption arose in the course of the year in consequence of the 'fuel crisis'. On a different scale the outbreak of the foot and mouth epidemic saw inspections in rural areas suspended and receipt of a number of valuation appeals in consequence of its economic effects.

Development work on the Department's new computer system continued with large volumes of data cleansing being undertaken with the end in mind of establishing address databases compliant with the standard for the National Land and Property Gazetteer.

Performance as regards the national measures was broadly on target for rating work. The seeming out-performance on new houses entered in the list within three months was largely the result of the target set anticipating greater impact from rating revaluation than was experienced in practice. The better than expected outcomes for the other council tax periods was a result of improved handling of cases with a difficulty history and uncertain points of contact.

It is generally to be anticipated that these figures will fluctuate from year to year. Over time we hope to demonstrate an underlying trend of improvement.

In the year ahead the emphasis will be on rating appeal clearance, stabilisation of the new electoral registration regime, systems integration and meeting our obligations in the government's drive to provide services on-line.

The central aim will remain the delivery of a cost effective, high quality service to the public in accordance with the current statutory regimes.

Douglas J Gillespie
Assessor & Electoral Registration Officer
Highland and Western Isles Valuation Joint Board

BACKGROUND INFORMATION

THE BOARD

The Highland and Western Isles Valuation Joint Board took operational legal effect on 1 April 1996 when the most recent reorganisation of Local Government was implemented. Prior to this similar duties were carried out by a Joint Valuation Committee.

The Board has full administrative oversight of the Department but does not have operational responsibility for the determination of valuations, bands or electoral registration. These operational matters are for the Assessor and Electoral Registration Officer to decide subject to the independent appeal procedures which exist for each area of activity.

The Board normally meets four times a year with its budget meeting taking place in January.

The Clerk to the Board in 2000/2001: Frank Black, Head of Committee and Members' Services, The Highland Council.

MEMBERS OF THE BOARD

The current membership of the Board (and their substitutes) is set out below.

Highland Council

J H Green – Convener
Mrs A L Magee
J W A Thomson
N M Clark
A M M Beaton
J N Matheson
D W Briggs
A Gordon

Comhairle nan Eilean Siar

D I Nicholson – Vice Convener
I M MacLeod

SUBSTITUTES

A I MacDonald
A Rhind
Vacancy
D Allan
J C Cole
A McFarlane Slack
G S Moncrieff
D Fraser

G Lonie
D J MacSween

THE ASSESSOR

The Assessor is a statutory official appointed by the Valuation Joint Board who is directly responsible for carrying out valuations for Council Tax and Rating purposes and related matters. The present Assessor is Mr Douglas J. Gillespie. The law requires that the Assessor be a corporate Member of the Royal Institution of Chartered Surveyors.

THE ELECTORAL REGISTRATION OFFICER (ERO)

Is an official appointed by the Highland Council and Comhairle nan Eilean Siar who is directly responsible for compiling the Register of Electors and related matters. The present ERO is Mr Douglas J. Gillespie

THE DEPARTMENT'S FUNCTIONS

RATING

Valuation Roll

Valuations are compiled at rating Revaluations, the last one taking effect on 1 April 2000. The Valuation Roll contains what may loosely be referred to as "non-domestic" properties. It is more technically correct to say that it lists all property other than "dwellings" (which appear in the Council Tax List) and properties which are not exempt from inclusion in the Roll.

Apart from the address of the property, the Valuation Roll contains details of the proprietor, tenant and occupier of the subject together with its Net Annual Value and Rateable Value.

The Valuation Roll may be inspected at the Assessor's Offices, Finance Authorities, National Library, Council Service Points and the Scottish Record Office.

Definition of Value

Net Annual Value is the rent at which the property might reasonably be expected to let on a year to year basis on the assumption that the tenant is responsible for repairs and insurance and any other expenses necessary to maintain the property in a state to command the rent.

The Rateable Value of the property, in most cases, is the same as the Net Annual Value, however in a few cases the legislature provides for relief to be given by requiring a reduction from Net Annual Value to reach Rateable Value.

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In broad terms, the value of a property for Council Tax purposes is the price that it might reasonably be expected to sell for in the open market on 1 April 1991 on the assumption that it was in a reasonable state of repair. Certain additional assumptions apply in the case of agriculture, crofting, fish farming and forestry related dwellings.

Calculation of the Bill

The Assessor is responsible only for the determination of which band applies to a property. The amount of the Council Tax bill to be paid is set by the local authority who require to determine each year the amount that will be payable for a Band D equivalent property. The related amounts payable by properties in the other bands are set out in statute. The Revenues Section of the local Council also applies in the billing any reliefs which are required in respect of persons living alone, benefit recipients etc.

Changes to Banding

Once they are established there are only limited circumstances in which the Assessor can change the banding of a property. He may do so if there is an error. He may also do so if a property has been reduced in value by virtue of a demolition. He may change the band where the property has increased in value following alteration, sufficient to carry it into a different valuation band, but only if the property has been sold after the alteration was carried out. Notices are sent intimating any change which explain the position in greater detail.

Appeals

There is a right of appeal against Council Tax banding to the Valuation Appeal Panel and a further right of appeal, on a point of law only, to the Court of Session.

ELECTORAL REGISTRATION

The Electoral Register

The canvass for the Electoral Register takes place between 1 September and 1 December each year. A new Register is published on 1 December.

Anyone entitled but not registered or anyone who has changed address during the course of the year can apply to register at their current address at any time. The date at which they will be added to the Register depends on the point in the month at which they apply. Normally it will take between two and six weeks. Special rules apply during the canvass period.

The Right to Vote

A person is entitled to vote as an elector if on the date of the poll he or she –

- is registered in the relevant register of electors for that constituency;
- is not subject to any legal incapacity to vote (age apart);
- is either a Commonwealth citizen or a citizen of the Republic of Ireland;
- or is a European Union citizen (Local Government and European Parliamentary elections only); and
- is of voting age (that is, 18 years or over).

A person is not entitled to vote as an elector –

- more than once in the same constituency at any election; or
- in more than one constituency.

Persons under the Age of 18

While no-one can vote until they are eighteen, names can be added to the Register showing their date of birth up to a maximum of two years before they achieve voting age, depending on the time of application.

Absent Votes

Electors have a right to vote by post which can be exercised by completing the relevant form. No reason need be given nor is it necessary to wait until an election is called to make an application.

Voters may also arrange to vote by proxy whereby another person is authorised to vote on their behalf. Proxy votes are available to electors who cannot reasonably be expected to vote at the polling station allotted to them because of

- the nature of their employment
- their attendance on a course of education
- their physical incapacity
- the necessity of a journey by air or sea to get to the polling station.

Appeals

An elector's first line of appeal against a determination is at a hearing held by the ERO. If the appellant remains dissatisfied, there is a right of appeal to the Sheriff. Further appeal rights exist to the Registration Court, a Division of the Court of Session.

PERFORMANCE REPORT

The overall aim of the Department is:

“to discharge fully the Office of Assessor and Electoral Registration Officer in a manner that is exemplary”

This broad aim requires be rendered more specific and to this end The Scottish Executive, in consultation with the Accounts Commission, established the following Key Performance Indicators for use by Assessors in connection with the ‘Best Value’ regime. They came into effect from 1/4/2000 and this is the first report of their outcome.

KEY PERFORMANCE INDICATORS

VALUATION ROLL			
Total number of entries 2000/01			18,227
Total Rateable Value 2000/01			£184.4m
No of Amendments Effected 2000/01			1,839
Amendments within time periods	<u>Estimated %</u>		<u>Actual %</u>
0-3 months	57		55.8
3-6 months	16		20.9
Over 6 months	27		23.3
Adjustment from Appeal Settlement	<u>Estimated %</u>		<u>Actual %</u>
	0.2		0.1
<u>COUNCIL TAX</u>			
Total No of Entries 2000/01			115,170
Adjustment to Band D Equivalent			104,980
New Entries Added 2000/01			1,731
New entries within time periods	<u>Estimated %</u>		<u>Actual %</u>
0-3 months	72		83.2
3-6 months	12		10.9
Over 6 months	16		6
<u>GENERAL</u>			
Costs of All Permanent Staff			£1.27m
Number of FTE staff 1/4/2000			59
Number of FTS staff 1/4/2001			59.5

**HIGHLAND AND WESTERN ISLES
VALUATION JOINT BOARD**

STATEMENT OF AUDITED ACCOUNTS

2000/01

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EXPLANATORY FOREWORD

The Board's accounts for the year ended 31 March 2001 provide an assessment of the Board's performance. The accounts have been prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain.

The accounts, which follow, consist of the:

- ◆ **Statement of Accounting Policies** which explains the policies adopted in compiling the accounts;
- ◆ **Revenue Account** which reports the net cost of the service and the funding from each constituent authority;
- ◆ **Balance Sheet** which details the assets; liabilities and their financing as at 31 March 2001;
- ◆ **Cash Flow Statement** which summarises the inflows and outflows of cash; and
- ◆ **Statement of Responsibilities** which sets out the responsibilities of the Board and the Treasurer.

In addition, the Report by the Treasurer to the Board provides a brief explanation of the financial aspects of the Board's activities and draws attention to the main features of the Board's financing.

REPORT BY TREASURER TO THE BOARD

Introduction

The Highland and Western Isles Valuation Joint Board administers the Rating Valuation, Council Tax Valuation and Electoral Registration services on behalf of the Highland Council and the Comhairle Nan Eilean Siar.

Operational control of the service is the responsibility of the Assessor who receives administrative, financial and computing support from the Highland Council.

Revenue Budget Performance

The Board's net budgeted expenditure in 2000/01 was £2.01M (£2.04M in 1999/2000). The actual expenditure to be met from constituent authorities is £1.89M (£1.96M in 1999/2000), an underspend of £0.12M (£0.08M in 1999/2000). The underspend related primarily to expenditure on computers where anticipated costs were not incurred.

The net expenditure of the Board's service is allocated between the constituent authorities on the basis of population. For 2000/01 the net expenditure of the Board has been allocated as detailed in the following table.

Constituent Authority	2000/01		1999/2000	
	£M	%	£M	%
Highland Council	1.67	88%	1.72	88%
Comhairle Nan Eilean Siar	0.22	12%	0.24	12%
	1.89	100%	1.96	100%

Year 2000

It is assessed that any residual risk related to the Year 2000 issue i.e. the Millennium bug, is minimal and consequently there are no further plans to incur costs in this area.

Acknowledgement

I conclude my report by thanking the staff of my service for their support during the year and my colleagues, in other services, and the Highland and Western Isles Valuation Joint Board for their continued co-operation.

Treasurer

STATEMENT OF ACCOUNTING POLICIES

1. General

The accounts have been prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain (the Code). There are no material departures from the Code, however, the accounts do not fully reflect the requirements of the Statement of Standard Accounting Practice No. 24 (SSAP 24) in respect of future pension liabilities.

2. Revenue and Capital Transactions

All revenue and capital transactions have been recorded on an accruals basis. This includes employee costs, which are charged to the period that employees worked; and supplies and services, which are accounted for in the period in which they are consumed or received.

3. Overheads

The costs of the directly employed administrative and professional staff are included within "Staff Costs". The charges made in relation to support services provided by the Highland Council are based on actual work undertaken, and are included within "Supplies and Services".

4. Debtors and Creditors

Debtors include all material amounts due to the Board at 31 March 2001. Creditors include all material sums due by the Board at 31 March 2001 including salaries and wages earned but unpaid at the year-end and requisitions due to the constituent authorities.

5. Pension Scheme

The Board participates in one pension scheme that meets the needs of employees in the service. Subject to certain qualifying criteria, employees are eligible to join the Local Government Pension Scheme. The Board is an admitted body in the Highland Council's Pension Scheme. The contributions paid into the Pension Fund are charged to the Revenue Account. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.

The pension costs included in the accounts in respect of the scheme have been determined in accordance with relevant Government regulations. As a result, the Board does not comply with the accounting requirements of SSAP 24 'Accounting for Pension Costs' and the liabilities included in the Balance Sheet are understated in respect of pension costs. However, in accordance with standard accounting practice in local authorities, the pension costs that it would have been necessary to provide for in the accounts are disclosed by way of a note to the Revenue Account.

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

REVENUE ACCOUNT for the year ending 31 March 2001

1999/2000 Actual £'000		2000/01 Actual £'000	2000/01 Budget £'000
1,344	Staff	1,357	1,379
126	Property	139	149
113	Administration	112	115
2	Transport and Plant	3	3
410	Supplies and Services	316	394
1,995	Gross Expenditure	1,927	2,040
(18)	Sales of Register etc	(8)	(7)
(22)	Interest on Revenue Balance	(25)	(23)
(40)	Gross Income	(33)	(30)
<u>1,955</u>	Net Expenditure	<u>1,894</u>	<u>2,010</u>
	Contributing Authorities		
(1,722)	Highland Council	(1,673)	(1,772)
(233)	Comhairle Nan Eilean Siar	(221)	(238)
<u>(1,955)</u>		<u>(1,894)</u>	<u>(2,010)</u>

NOTES TO THE REVENUE ACCOUNT

1. Analysis of employees earning over £40,000

	2000/01 No. of Employees	1999/2000 No. of Employees
Salary Band		
£50,000 - £59,999	1	1
£60,000 - £69,999	1	1

2. Manpower Statistics

	2000/01 No. of Employees	1999/2000 No. of Employees
Male F/T	28	30
Male P/T	0	0
Female F/T	30	28
Female P/T	<u>2</u>	<u>2</u>
Total	<u>60</u>	<u>60</u>

3. Members Allowances

The Board consists of 10 members comprising:

Highland Council	8
Comhairle Nan Eilean Siar	2

Responsibility allowances paid to members, during 2000/01, totalled £1,676, with a further £1,465 paid for travel and subsistence.

4. Publicity

Section 5 of the Local Government Act 1986 requires the Board to disclose an analysis of expenditure on publicity. During the year a total of £10,309 was incurred on advertising, £5,690 in recruitment and £4,619 on general advertising.

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

BALANCE SHEET AS AT 31 MARCH 2001

1999/2000 Actual £'000		2000/01 Actual £'000	2000/01 Budget £'000
	Current Assets		
10	Sundry Debtors General	13	
-	Constituent Authorities	3	
<u>199</u>	Temporary Advance with Loans Fund	<u>196</u>	
209	Total Assets		212
	Current Liabilities		
22	Sundry Creditors: General	67	
<u>187</u>	Constituent Authorities	<u>145</u>	<u>212</u>
<u>-</u>	Net Assets		<u>-</u>

A. GEDDES C.P.F.A.
Treasurer

29 June 2001

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

BALANCE SHEET AS AT 31 MARCH 2001

1999/2000 Actual £'000		2000/01 Actual £'000	2000/01 Budget £'000
	Current Assets		
10	Sundry Debtors	13	
-	General	3	
	Constituent Authorities		
<u>199</u>	Temporary Advance with Loans Fund	<u>196</u>	
209	Total Assets		212
	Current Liabilities		
22	Sundry Creditors:	67	
<u>187</u>	General	<u>145</u>	<u>212</u>
	Constituent Authorities		
<u>-</u>	Net Assets		<u>-</u>

A. GEDDES C.P.F.A.
Treasurer

29 June 2001

NOTES TO THE BALANCE SHEET

1 Leases

The Board made the following rental payments in respect of leased property during 2000/01 -

- Inverness £ 50,750 pa (lease ends 30/11/04)
- Dingwall £ 12,534 pa (unspecified lease)
- Wick £ 7,000 pa (lease ends 03/6/06)
- Stornoway £ 11,000 pa (lease ends 31/3/08)

2 Financial Reporting and the Euro

The following statement complies with the Accounting Standards Board Urgent Issues Task Force (UITF) Extract 21 consensus on Financial Reporting and the Euro.

- (i) Particulars of commitments at the balance sheet date in respect of costs to be incurred:
 - There are no commitments as at the 31st March 2001.
- (ii) An indication of the total likely costs to be incurred:
 - There are no likely future costs.
- (iii) Disclosure of expenditure regarded as exceptional in accordance with FRS3:
 - No exceptional expenditure was incurred in the year.

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

STATEMENT OF REQUISITIONS AS AT 31 MARCH 2001

Constituent Authority	Population as at June 2000	Budget Requisition 2000/01 £'000	Actual Requisition 2000/01 £'000	Balance Due (to)/from Constituent Authority 2000/01 £'000	Balance Due (to)/from Constituent Authority Prior Years £'000	Net Balance £'000
Highland Council Comhairle Nan Eilean Siar	208,600 27,560	1,772 237	1,673 221	(99) (16)	(30) 3	(129) (13)
TOTAL	236,160	2,009	1,894	(115)	(27)	(142)

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

CASH FLOW STATEMENT for the year ended 31st March 2001

1999/2000 £'000		2000/01 £'000	2000/01 £'000
REVENUE ACTIVITIES			
Cash Outflows			
(1,347)	Cash Paid to and on behalf of employees	(1,350)	
<u>(670)</u>	Other Operating Cash Payments	<u>(532)</u>	(1,882)
<u>(2,017)</u>			
Cash Inflows			
52	Other Operating Cash Receipts	4	
<u>1,982</u>	Contributing Authorities	<u>1,850</u>	<u>1,854</u>
<u>2,034</u>			
17	Net Cash Outflow from Revenue Activities		(28)
SERVICING OF FINANCE			
Cash Inflows			
<u>22</u>	Interest Received	<u>25</u>	
<u>22</u>	Net Cash Inflow from Servicing of Finance		<u>25</u>
<u>39</u>	NET INCREASE/(DECREASE) IN CASH		<u>(3)</u>

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

NOTES TO THE CASH FLOW STATEMENT

1. Reconciliation of net cash outflow from revenue activities.

1999/2000 £'000		2000/01 £'000	2000/01 £'000
	Non revenue items		
(22)	Interest on Revenue Balances		(25)
	Items on an accruals basis:		
34	Increase(-)/Decrease in Debtors	(6)	
5	Increase/Decrease(-) in Creditors	3	
<u>39</u>			(3)
<u>17</u>	Net cash outflow from revenue activities		<u>(28)</u>

2. Reconciliation of Movement in Cash to the Movement in Net Debt

1999/2000 £'000		1/4/00 £'000	31/3/01 £'000	Movement £'000
	Temporary Advance to/(from)			
39	Loans Fund	199	196	(3)
<u>39</u>		<u>199</u>	<u>196</u>	<u>(3)</u>

STATEMENT OF RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The Board's responsibilities

The Board is required:

- ◆ to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In the Highland and Western Isles Valuation Joint Board that officer is the Treasurer to the Board.
- ◆ to manage its affairs, to secure economy, efficiency and effective use of resources and safeguard its assets.

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Board's statement of accounts. These are required, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain (the Code), to present fairly the financial position of the Board at the accounting date and its income and expenditure for the year ended 31 March 2001.

In preparing this statement of accounts, the Treasurer has:

- ◆ selected suitable accounting policies and then applied them consistently;
- ◆ made judgements and estimates that were reasonable and prudent;
- ◆ complied with the Code;
- ◆ kept proper accounting records which were up to date; and
- ◆ taken reasonable steps for the prevention and detection of fraud and other irregularities.

TREASURER

29 JUNE 2001

Audit Certificate

To the members of Highland and Western Isles Valuation Joint Board and the Accounts Commission for Scotland

As auditor, appointed under statute by the Accounts Commission for Scotland, I have audited the accounts of Highland and Western Isles Valuation Joint Board for the year ended 31 March 2001, an abstract of which is set out on pages 3 to 11.

Respective responsibilities of management and auditor in relation to the accounts

As described on page 12 the management of the Board is responsible for the preparation of the accounts. It is my responsibility to form an independent opinion, based on my audit, on the abstract of accounts and to report that opinion to you.

Basis of opinion

I have conducted my audit in accordance with the requirements of Part VII of the Local Government (Scotland) Act 1973 and of the Code of Audit Practice approved by the Commission. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by management in the preparation of the accounts and of whether the accounting policies are appropriate to the Board's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit of the accounts so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In my opinion the abstract of accounts presents fairly, in accordance with the accounting policies set out on page 3, the financial position of the Board as at 31 March 2001 and its income and expenditure for the year then ended.

31 August 2001

**Peter Johnston CA CPFA
Chief Auditor
Audit Scotland
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