

Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held in the Council Headquarters, Glenurquhart Road, Inverness on Thursday, 1 May 2014, at 10.30 a.m.

Present

Representing The Highland Council Mrs H Carmichael
Mr A Duffy
Mr C Fraser (Substitute)
Mr J Ford
Mr L Fraser
Mr A Graham
Mrs M Paterson

Representing Comhairle nan Eilean Siar Mr J Mackay

Officials in attendance:

Mr W Gillies, Assessor and Electoral Registration Officer
Mrs M Grigor, Treasurer's Office
Ms D Sutherland, Audit & Risk Manager, Highland Council
Ms M Bruce, Senior Audit Manager, Audit Scotland
Mrs R Moir, Assistant Clerk
Mr S Taylor, Clerk's Office

Mrs H Carmichael in the Chair

1. Apologies for Absence Leisgeulan

Apologies for absence were intimated on behalf of Mr D Bremner and Dr I Cockburn of the Highland Council and Mr A Macleod of Comhairle nan Eilean Siar.

2. Declarations of Interest Foillseachaidhean Com-pàirt

The Board **NOTED** that there were no declarations of interest expressed.

3. Minutes of Meeting of 23 January 2014 Geàrr-chunntas Coinneamh 23 am Faoilleach 2014

There had been circulated and were **APPROVED** the Minutes of the Board Meeting of 23 January 2014.

4. Membership Ballrachd

The Board **NOTED** the following changes in Highland Council appointments to the Board:

- Mrs Margaret Paterson, a former Substitute Member of the Board, appointed as a Substantive Member, replacing Mr Jamie Stone
- Mr Alan Duffy, a former Substitute Member of the Board, appointed as a Substantive Member, replacing Mr Ken Gowans
- Miss Janet Campbell and Mr Alister Mackinnon appointed as Substitute Members, replacing Mrs Paterson and filling the vacancy previously created when Mr Stone ceased to be a Substitute Member
- Mr Craig Fraser appointed as a Substitute Member of the Board, replacing Mr Duffy.

The Convener welcomed the new Members in attendance to the Board.

5. **Internal Audit** **Aithisgean In-sgrùdaidh**

There had been circulated Report No VAL7/14 dated 23 April 2014 by the Head of Internal Audit and Risk Management, The Highland Council, providing details of two audit reports issued since the Board's previous meeting – on Matters arising from the Statement of Internal Control 2012/13 and on Council Tax and National Non-Domestic Rates (NDR) Valuation Arrangements – together with details of the audits included within the 2014/15 audit plan, i.e. work to support the 2013/14 Statement of Internal Control and a review of the Payroll systems.

The report confirmed that the audit opinion in the case of each completed audit was one of Substantial Assurance. The report also confirmed that one further audit remained outstanding from the 2013/14 Audit Plan, relating to a review of Accounts Payable. This was currently in hand and would be reported to a future Board meeting.

In discussion, it was confirmed that matters raised in the audits were being addressed, including the policy updates recommended, which would be reported to the Board.

The Board **NOTED** the contents of the report and **APPROVED** the audits included within the 2014/15 audit plan.

6. **Revenue Budget Monitoring Statement 2013/14** **Aithris Sgrùdaidh a' Bhuidseit Teachd-a-Steach airson 2013/14**

There had been circulated Report No VAL8/14 dated 15 April 2014 comprising a statement and commentary by the Assessor and Electoral Registration Officer (ERO) on Revenue Expenditure and Income for the period to 31 March 2014 and the projected year end position.

The report cautioned that the figures shown for spend to date did not reflect all of the final transactions required to close down the accounts, and that this should not therefore be regarded as the final position for 2013/14. With that caveat, it was reported that a year-end underspend of £0.038m was anticipated. As previously forecast, an overspend in Valuation Appeal Committee costs had been

offset by savings in staff costs as a result of vacancies, most notably the Depute Assessor and ERO post.

The Board **NOTED** the contents of the report.

**7. Annual Audit Plan 2013/14
Plana Sgrùdaidh Bliadhna 2013/14**

There had been circulated Report No VAL9/14 by Audit Scotland comprising the 2013/14 Annual Audit Plan for the Highland and Western Isles Valuation Joint Board, setting out the planned work to be carried out in connection with the 2013/14 audit.

The Board **NOTED** the terms of the Audit Plan.

**8. Departmental Report
Aithisg Roinneil**

There had been circulated Report No VAL10/14 dated 22 April 2014 by the Assessor and Electoral Registration Officer (ERO) advising on the current position of the main activities of the Department. The report, in summary, outlined progress on concluding the electoral canvass and finalising the electoral register for publication, preparations for both a by-election and the European election, continued planning for the introduction of Individual Electoral Registration (IER), and maintenance of the Valuation Roll and Council Tax list.

In response to questions raised, the Assessor and ERO outlined ongoing work to complete the register of young people aged 16 and 17 eligible to vote in the Scottish Referendum. He intended to write out to all young people on the register to confirm their entitlement to vote, to provide certainty and encourage confidence in participation. He further clarified arrangements for continuation/renewal of postal and proxy voting arrangements following the introduction of IER, including the measures proposed to minimise the risk of fraud, while confirming that the latter had not to date been a significant issue in the area covered by this Board.

The Assessor and ERO also confirmed that two outstanding Valuation Appeal Hearings relating to non-domestic subjects, arising out of the 2010 Revaluation, had been scheduled for hearing; this would dispose of all appeals outstanding at the point of citation.

At its meeting held on 23 January 2014, the Board had agreed to delegate to the Assessor and ERO, in consultation with the Convener, Depute Convener and Personnel Adviser to the Board, authority to implement a review of the senior management arrangements within his department, subject to there being no increase in staffing costs and no increase to the staffing establishment.

The Assessor and ERO tabled for the information of the Board a paper setting out the conclusions of that review. This proposed a future senior staff structure comprising, in addition to the Assessor and ERO, an Assistant Assessor and ERO and two further Assistant Assessors. The latter three posts would have the same broad geographical responsibilities previously held by the Assistant Assessor, Area Officer and Principal Valuer posts, albeit at an enhanced level of responsibility, including responsibility at Scottish Assessors Association level and

specific roles relating to corporate governance/central administration. To keep the total number of chartered surveyors in the organisation constant, the review also proposed the creation of an additional post of valuer. The proposed changes would involve neither an increase in staffing costs, nor, given the deletion of the former post of Depute Assessor and ERO, an increase in staffing levels.

The Board **NOTED** the contents of the report and the outcome of the Senior Staff Review.

9. Departmental Policy Reviews Ath-sgrùdaidhean Poileasaidh Roinneil

At its meeting held on 21 November 2013, the Board had noted a verbal update by the Assessor and Electoral Registration Officer (ERO) setting out a proposed work programme of future Board business, during which he had advised that a number of departmental policies, in particular personnel policies, would be brought to the Board over the following year for review, and that discussions would be held with the Highland Council to identify any gaps in the Board's policies.

i. Disciplinary Policy Poileasaidh Smachdachaidh

There had been circulated Report No VAL11/14 dated 16 April 2014 comprising a reviewed Disciplinary Policy.

The Assessor and ERO confirmed that consultation had been held with the Personnel Adviser to the Board and that the policy largely mirrored that adopted by the Highland Council. He confirmed that staff members would be made aware of its terms.

The Board **APPROVED** the reviewed Disciplinary Policy.

ii. Grievance Procedure Dòigh-obrach a thaobh Chùisean-gearain

There had been circulated and was **APPROVED** Report No VAL12/14 dated 16 April 2014 comprising a reviewed Grievance Procedure, which again mirrored that of the Highland Council, following consultation with the Board's Personnel Adviser.

iii. Anti-Fraud and Anti-Corruption Policy Poileasaidh An Aghaidh Foill agus Cearbteachd

There had been circulated Report No VAL13/14 dated 17 April 2014 comprising a reviewed Anti-Fraud and Anti-Corruption Policy.

The Assessor and ERO reminded Members that the need to review this policy had been highlighted in an earlier Audit. The revised policy was again broadly aligned with that of the Highland Council.

The Board **APPROVED** the reviewed Anti-Fraud and Anti-Corruption Policy.

10. Urgent Item – Date of Next Meeting

In terms of Standing Order 16, with the approval of the Convener, this matter was considered as a matter of urgent business of which no prior notice had been given, the relevant circumstances having become apparent only since issue of the Board's agenda, and decision being required at this meeting.

At its meeting on 21 November 2013, the Board had agreed meeting dates for 2014, including 4 September. The Assistant Clerk advised that the agenda just issued for the meeting of the Highland Council to be held on 8 May included a recommendation that the Council move its meeting scheduled for 11 September 2014 to 4 September instead, thereby creating a clash with the Board's scheduled date.

The Board **AGREED** that, in the event of Highland Council approval for rescheduling its meeting to 4 September 2014, the Board's next meeting be held on 11 September 2014 at Highland Council Headquarters.

11. Exclusion of the Public Às-dùnadh a' Phobail

The Board **RESOLVED** that, under Section 50A(4) of the Local Government (Scotland) Act 1973, the public be excluded from the meeting for the following item on the grounds that it involved the likely disclosure of exempt information as defined in Paragraphs 6 and 10 of Part 1 of Schedule 7A of the Act.

12. Risk Profile Review Ath-sgrùdadh air Geàrr-thuairisgeul Cunnairt

At its meeting held on 23 January 2014, the Board had noted that the Assessor and Electoral Registration Officer intended to present an updated risk profile to the Board at its next meeting, following identification of a further potential risk that, whilst not presenting an immediate risk, he had deemed it would be appropriate to add.

There had been circulated Report No VAL14/14 dated 17 April 2014 by the Assessor and Electoral Registration Officer comprising an updated risk profile, taking into account this further potential risk.

The Board **NOTED** the contents of the report and **AGREED** to consider the Risk Profile on an annual basis, or in the event of any update/addition to the Profile.

The meeting closed at 11.55 am.
