

AGENDA ITEM 3

Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held in Council Offices, Sandwick Road, Stornoway on Thursday 21 June 2018 at 10.30 a.m.

Present:

Representing The Highland Council:

Ms K Currie
Mr L Fraser
Mr J Gray
Mr A MacKinnon
Mr D MacLeod
Mrs P Munro
Mrs M Paterson

Representing Comhairle nan Eilean Siar:

Mr J Mackay
Mr A MacLeod

In attendance:

Mr W Gillies, Assessor and Electoral Registration Officer
Ms D Sutherland, Corporate Audit Manager, Treasurer's Office (by Video Conference)
Mr S Wright, Trainee Accountant, Treasurer's Office (by Video Conference)
Ms R Rae, Trainee Accountant, Treasurer's Office (by Video Conference)
Mr D Mackay, Democratic Services Manager, Comhairle nan Eilean Siar

Mr J Gray in the Chair

Business

1. Apologies Leisgeulan

An apology for absence was intimated on behalf of Ms M Smith.

2. Declarations of Interest Foillseachaidhean Com-pàirt

There were no declarations of interest.

3. Minutes of Meeting of 18 January, 2018 Geàrr-chunntas Coinneamh 18 Am Faoilleach 2018

The Minutes of Meeting of 18 January, 2018 had been circulated and were **APPROVED**.

4. Matters Arising from the Minutes Gnothaichean Ag Èirigh on Gheàrr-chunntas

There were no matters arising from the Minutes.

5. Membership Ballrachd

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

- Mr A MacKinnon has been appointed as a Substantive Member, replacing Mr K Gowans
- Ms M Smith has been appointed as a Substantive Member, replacing the late Mr W MacLachlan
- Mr D Macpherson has been appointed as a Substitute Member replacing Mr A MacKinnon

6. Internal Audit Annual Report 2017/18 Aithisg Bhliadhna In-Sgrùdaidh 2017/18

There had been circulated Report No VAL/8/18 by the Corporate Audit Manager, The Highland Council which included an assessment of the Board's framework of governance, risk management and control, and the associated opinion which provides information for the Board's Annual Governance Statement.

The Audit opinion was that reasonable assurance could be placed upon the adequacy and effectiveness of the Board's framework of governance, risk management and control for the year to 31 March 2018.

The Board **NOTED** the content of the Report and the audit opinion provided.

7. Unaudited Accounts 2017/18 Cunntasan Neo-sgrùdaichte 2017/18

There had been circulated Report No.VAL/9/18, the Unaudited Statement of Accounts for the financial year 2017/18.

In discussion, the following main points were raised:-

A total of 4,800 appeals were received following revaluation. The time limit for determining appeals was three years from the date of revaluation. The Board were informed that by the autumn over 50% of appeals, excluding shooting rights, would be disposed of. The Board were advised that the bulk of appeals would be disposed during the statutory period but final performance would depend on the number of complex cases which would be dealt with by the Valuation Appeal Committee.

It was advised that the Valuation Appeals Committee was completely independent of the Board and Local Authorities with members appointed by the Sheriff Principal.

In relation to a query about the number of appeals going to the Valuation Appeal Committee it was advised that while the number was relatively low the cases would be complex.

The reduction in time related performance for entries to the Valuation Roll was a result of the increase in the number of subjects in the Roll.

In relation to a query regarding the level of reserves it was advised that the Board had previously agreed that the level of reserves would be restricted to 3% of the total budget in the year of the transfer and the cumulative balance would not exceed 5% of the total budget in that year. Any annual surplus would be returned to the constituent Authorities.

It was queried why there was a delay in the filling of vacancies. It was advised that, as the Government had delayed revaluation for two years, there had been an opportunity to examine options for structural changes which would achieve longer term savings and efficiencies.

A query was raised in relation to the additional costs of Individual Electoral Registration (IER). It was advised that the Government provided additional grant funding in relation to the additional costs of IER based upon a formula calculation. There was an opportunity to submit a justification led bid for additional funding if it could be demonstrated that the additional grant did not cover the full costs relating to IER. The Government intended to taper off the additional grant in future years and were looking at making IER less onerous. Current legislation was specific in relation to the number of letters and visits required but the Government was undertaking pilot schemes examining more efficient ways of working, including greater use of technology and online registration, which would reduce workloads without affecting the quality of the register.

In relation to the ability to manage a snap general election around the time of the annual canvas it was advised that there were sufficient resources in place to cover both events. A snap general election may also assist in the canvas due to the additional publicity and impetus to register timeously.

It was queried whether sufficient resources were in place to limit lost income from non-domestic rates revaluation. It was advised that staff were working to ensure that revaluations were undertaken by 31 March each year as rates can only be backdated to 1 April in the year of revaluation. It would not be possible to guarantee that 100% of revaluations would be completed by 31 March but any losses would not be significant. If it became apparent that there were likely to be significant losses then additional resources would be sought.

In relation to the six monthly meetings between the Assessor, Electoral Registration Officer and the Corporate Audit Manager it was confirmed that a schedule of meetings for the following three years had been arranged.

It was advised that while the Balance Sheet showed a net liability due to the accrual of pension liabilities in accordance with IAS 19 the Board was treated as a going concern.

Thereafter, the Board **AGREED** that, once an unqualified report from the Auditor was received, the Audited Accounts would then be incorporated into the Annual Report.

8. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/10/18 by the Assessor and Electoral Registration Officer which outlined the main business of the office of the Assessor and Electoral Registration Officer since the last meeting of the Board.

The main business since the last meeting of the Board had been the end of year update of the Valuation Roll, the disposal of remaining appeals from the previous revaluation and the disposal of a significant number of 2017 revaluation appeals. The update of the electoral register was continuing.

In discussion the following main points were raised:-

It was advised that the annual canvas forms promoted the option for online completion which would reduce administration costs. Feedback in relation to online completion of form had been positive.

It was advised that while the service was at the limit in terms of workload, performance was relative to other Boards in terms of disposal rates.

A query was raised in terms of the financial implications for tax payers arising from the backlog in Council Tax cases. It was advised that the implications would be in respect of the difference in banding and therefore would not be significant. Work was ongoing in order to address the backlog.

The Board paid tribute to Mrs Rosemary Fraser, Dingwall Office who had retired after 46 years' service.

The Board **NOTED** the recent activities of the Department as set out in the Report.

9. Maternity, Adoption and Parental Leave Policy

There was circulated Report No. VAL/11/18 by the Assessor and Electoral Registration Officer which detailed a new Maternity, Adoption and Parental Leave Policy.

The Board **APPROVED** the Maternity, Adoption and Parental Leave Policy.

10. Data Protection Policy

There was circulated Report No. VAL/12/18 by the Assessor and Electoral Registration Officer which detailed the Board's updated Data Protection Policy.

The Board **APPROVED** the updated Data Protection Policy.

11. Special Category Personal Data Policy

There was circulated Report No. VAL/13/18 by the Assessor and Electoral Registration Officer which detailed a new Special Category Personal Data Policy.

The Board **APPROVED** the Special Category Personal Data Policy.

12. Personal Data Breach Policy

There was circulated Report No. VAL/14/18 by the Assessor and Electoral Registration Officer which detailed a new Personal Data Breach Policy.

The Board **APPROVED** the Personal Data Breach Policy.

13. 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 during discussion of the following items on the grounds that they involved the likely disclosure of exempt information as defined in Paragraphs 1 and 14 of Part 1 of Schedule 7A of the Act.

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

The Board had agreed to consider the Risk Profile on an annual basis, or in the event of any update/addition to the Profile.

There was circulated to Members only Report No VAL/15/18 by the Assessor and Electoral Registration Officer which detailed the updated risk profile that forms part of the governance arrangements.

In discussion the following main points were raised:-

Future risk registers would be presented in colour format to display the traffic light risk rating system.

A query was raised as to whether the same systems as The Highland Council had to be used. It was advised that using a different system would incur significant cost and risk due the Public Sector Network requirements.

It was advised that a complaint had been lodged with The Highland Council in relation to the power outage and the outcome would be reported back to the Board.

The Board **NOTED** the content of the Report.

15. Partial Departmental Restructuring

There was circulated to Members only Report No. VAL/16/18 by the Assessor and Electoral Registration Officer which detailed a proposed restructuring of the department.

In discussion it was advised that the restructuring would achieve savings and would prove positive in terms of career progression opportunities.

Following consideration, the Board **APPROVED** the changes to the staffing structure as set out in the Report.

The meeting concluded at 12.15pm