

AGENDA ITEM 3

Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held REMOTELY on Friday, 18 June, 2021 at 10.35 a.m.

Present:

Representing The Highland Council:

Mr L Fraser
Mr K Gowans
Mr A Graham
Mr J Gray
Mr A MacKinnon
Mrs M Paterson

Representing Comhairle nan Eilean Siar:

Mr J Mackay

In attendance:

Mr W Gillies, Assessor and Electoral Registration Officer
Mrs M Grigor, Finance Manager, Treasurer's Office
Ms D Sutherland, Corporate Audit Manager, The Highland Council
Mr A MacInnes, Administrative Assistant, Clerk's Office

Mr J Gray in the Chair

Business

1. Apologies Leisgeulan

Apologies for absence were intimated on behalf of Mr D MacLeod and Mr A MacLeod.

2. Declarations of Interest Foillseachaidhean Com-pàirt

There were no declarations of interest.

3. Minutes of Meeting Geàrr-chunntas Coinneimh

There had been circulated Minutes of Meeting of 19 March, 2021, the terms of which were **APPROVED**.

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

There were no matters arising from the Minutes.

5. Internal Audit Annual Report 2020/21
Aithisg Bhliadhna In-Sgrùdaidh 2020/21

There was circulated Report No VAL/6/21 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 provided information for the Board's Annual Governance Statement.

It was advised that on the basis of the work undertaken during the year, it was considered that the key systems operate in a sound manner and that there had been no fundamental breakdown in control resulting in material discrepancy. It was the audit opinion 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, 2021.

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

6. Departmental Report
Aithisg Roinneil

There was circulated Report No VAL/7/21 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.

It was highlighted that the main business since the last meeting had been in relation to the Scottish Parliamentary Election on 6 May and the general maintenance of the valuation roll and council tax list. The Scottish Parliamentary Election was completed successfully from the Electoral Registration Officer's (ERO) perspective.

In discussion, the success of the Scottish Parliamentary Election from an ERO perspective was commended and the dedication and hard work of staff at all levels was acknowledged. A communication would be issued to staff on behalf of the Board thanking them for all their hard work and effort in ensuring the administrative success of the election.

It was noted that there had been a significant increase in postal votes and proxy votes and it remained to be seen whether this would be an ongoing trend or whether it was unique to this Election as a result of the Covid pandemic.

It was highlighted that new members of clerical staff had been appointed to support the valuation section in delivering Barclay reform changes. Given staff were currently working from home, training new staff had been challenging but had been achieved.

The Board **NOTED** the recent activities of the department as set out in the report.

7. Dingwall Office Lease
Aonta Oifis Inbhir Pheofharain

There was circulated Report No. VAL/8/21 by the Assessor and Electoral Registration Officer which invited the Board to consider whether a break clause in the lease for the Board's Office in Dingwall should be invoked.

It was advised that the office in Dingwall was held under a 25-year lease from 25 June 2007 and expires on 24 June 2032. There was a tenant's break clause that could be exercised after 15 years. If the break clause was to be exercised one year's notice must be provided. Such notice of intent must be served by 24 June 2021, the lease would then terminate on 24 June 2022.

The Board were asked to consider 2 options as follows:- (Option 1) continue the lease for a further 10 years and deal with any surplus requirement by subletting or assignation of the lease or (Option 2) serve notice to terminate the lease and either seek smaller accommodation in Dingwall or move staff to the Inverness office. In either of the option 2 scenarios a solution to the file storage issue identified at section 3 of the report would also be envisaged. It was recommended that the Board approve option 2.

In discussion, a view was expressed that this was not the right time to be terminating the lease and that it was very good office accommodation that could be sublet relatively easily. The storage of files was an important issue and the office could continue to be used for this purpose.

Other views expressed included that the Covid pandemic has resulted in organisations assessing their accommodation needs as there were opportunities for rationalisation and to reduce costs given that it was likely more organisations would be introducing a home/office blended approach going forward. If option 2 was approved, then there may be opportunities to use surplus Council office accommodation for staff.

It was noted that the staffing levels at the Dingwall office had been reducing over the years in response to budgetary pressures and the realisation of efficiency savings. Consequently, there were now only 9 members of staff based in the Dingwall office. While sub letting the office could be explored, this was not a simple possibility given the layout of the building, the requirement for security and storage space.

Also, option 2 did not necessarily mean that staff would be moved to Inverness and there could be the option of using smaller accommodation in Dingwall.

Thereafter, Mr J Gray, seconded by Mr L Fraser, **Moved** approval of Option 2 as detailed in the report.

As an **Amendment**, Mrs M Paterson, Moved Option 1, but there was no seconder and therefore the Amendment failed.

Therefore, the Board **APPROVED** Option 2 as detailed in section 6 of the report, to serve notice to terminate the Dingwall office lease and either seek smaller accommodation in Dingwall or move the staff to the Inverness office.

Mrs M Paterson, requested that her dissent to this decision be recorded.

8. **Equalities Mainstreaming – 2021-2025** **A' Toirt Co-ionannachd dhan Mhòr-chuid – 2021–2025**

There was circulated Report No VAL/9/21 by the Assessor and Electoral Registration Officer on Equalities mainstreaming and outcomes.

It was highlighted that in terms of Appendix 2 – Equalities Monitoring as at 1 April, 2021, further work was required on disability information and therefore it was proposed to delete reference to disability information in this appendix from the published figures until the information could be accurately updated.

It was known from a Highland Council staff survey, that staff with a disability found it easier to work remotely. There was also less absenteeism and staff felt they could work more effectively from home.

The Board **APPROVED** the Equalities Mainstreaming and Outcomes Report, subject to the deletion of disability information from the published figures until this information could be accurately updated.

9. Policy and Guidance on Fire Safety Management
Poileasaidh is Stiùireadh air Rianachd Sàbhailteachd Teine

There was circulated Report No VAL/10/21 by the Assessor and Electoral Registration Officer on policy and guidance on Fire Safety Management.

The Board **APPROVED** the Policy and Guidance on Fire Safety Management.

10. Policy and Guidance on Health and Safety Training
Poileasaidh is Stiùireadh air Trèanadh Slàinte is Sàbhailteachd

There was circulated Report No VAL/11/21 by the Assessor and Electoral Registration Officer on Health and Safety training.

The Board **APPROVED** the updated Policy and Guidance on Health and Safety Training.

11. Corporate Governance – Standing Orders Relating to the Conduct of Meetings and Scheme of Delegation
Riaghlachas Corporra – Gnàth-riaghailtean a’ Buntainn ri Stiùireadh
Choinneamhan agus Sgeama Tiomnaidh

There was circulated Report No. VAL/12/21 by the Clerk which outlined proposals for amendments to the Board’s Standing Orders Relating to the Conduct of Meetings and the Scheme of Delegation.

Following consideration, the Board **AGREED** the proposed changes to the Standing Orders as tracked in Appendix 1 to the report and the Scheme of Delegation as detailed in Section 3 of the report

12. Appointment of Convener
Cur an Dreuchd Neach-gairm

Councillor J Gray advised that he was to stand down as Convener of the Board.

The Board were therefore invited to appoint to the post of Convener for the remaining term. In terms of the Valuation Joint Boards (Scotland) Order 1995, the Convener & Depute Convener shall not, at any time, be Members of the same constituent authority. Therefore, the Convener would require to be selected from the Highland Council membership on the Board.

Mr A Graham seconded by Mrs M Paterson nominated Mr L Fraser for the post of Convener.

There being no other nominations, Mr L Fraser was appointed as Convener of the Board and took the Chair for the remainder of the meeting.

13. Unaudited Accounts 2020/21 Cunntasan Neo-sgrùdaichte 2020/21

There was circulated Report No.VAL/13/21, by the Treasurer, the Unaudited Statement of Accounts for the financial year 2020/21 for members' consideration prior to them being submitted to the appointed auditor, Grant Thornton UK LLP.

In particular, it was highlighted that there was an underspend of £120k for the period to 31 March, 2021 and from this sum, £8k had been added to reserves and the balance of £112k would be returned to Constituent Authorities. The Scottish Government had instructed that Constituent Authorities ring fence this money in their accounts and pay it over to the Board in 2021/22 financial year as part of it related to additional funding for the increased postal voting at the Scottish Parliamentary Election.

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.

There had been a significant impact on key performance indicators as a result of Covid-19, as for example Surveyors could not travel and could not access premises. Therefore, there was a decline in time related performance for entries to the Valuation Roll.

The Board **APPROVED** the Unaudited Statement of Accounts for the financial year 2020/21.

The meeting ended at 11.30 a.m.