

Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held in Council Headquarters, Glenurquhart Road, Inverness on Friday, 25 November, 2022 at 10.30 a.m.

Present:

Representing The Highland Council:

Mr M Cameron (remotely)
Ms T Collier (remotely)
Mr A Graham
Ms J McEwan (remotely)
Mrs M Paterson

Representing Comhairle nan Eilean Siar:

Mr D Crichton (remotely)

In attendance:

Mr B Gillies, Assessor and Electoral Registration Officer
Mr S Fraser Clerk to the Board
Ms M Thomson, Office & Support Manager, Assessor & Electoral Registration Service
Ms L Harrison, Accountant, Treasurer's Office
Mr A MacInnes, Administrative Assistant, Clerk's Office

Also in attendance:-

Ms J Brown, External Auditor, Grant Thornton

Mr D Crichton in the chair

Business

**1. Apologies
Leisgeulan**

Apologies for absence were intimated on behalf of Mr B Boyd, Mr L Fraser and Mr G Murray.

**2. Declarations of Interest
Foillseachaidhean Com-pàirt**

There were no declarations of interest.

**3. Minutes of Meetings
Geàrr-chunntas Coinneamh**

The had been circulated Minutes of Meeting of 23 September, 2022, the terms of which were **APPROVED**.

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

Members who were not able to attend meetings were asked to invite their substitute member on the Board to attend in their place.

5. Revenue Budget Monitoring Statement 2022/23 Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2022/23

There was circulated Report No VAL/17/22 by the Assessor and Electoral Registration Officer.

It was highlighted that for the period to 31 October, 2022 net expenditure to date was £1.714m and represented 47% of the annual budget of £3.646m. At this point in the year, the overall outturn was expected to be an underspend of £0.151m, however, as in previous years, this projection was sensitive to the eventual outturn of the annual electoral canvass.

In response to a query, it was advised that a deep clean was undertaken of the Dingwall Office prior to the department vacating these premises and there was a cost associated with this. Although additional space was being rented in Moray House, Inverness for storage of Dingwall office property files, overall there was a saving in rent from moving out of the Dingwall office. The department would not require the additional Moray House space in the long term.

It was advised that if the underspend in budget continued to the end of the financial year, there would be a small amount added to the Board's reserves in order that they were at the maximum permitted level and any remaining underspend would be refunded to Constituent Authorities.

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

6. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/18/22 by the Assessor and Electoral Registration Officer which outlined the main business of the department since the last meeting.

It was highlighted that the business for the valuation sections had been focussed on the preparation of the 2023 Non Domestic Rates Revaluation. The main business for electoral staff had been preparation for the publication of the Electoral Register on 1 December and completion of the electoral canvass.

In response to a query, it was advised that there was no Council Tax revaluation allowed for within legislation. It would require the Government to legislate if they wanted there to be Council Tax revaluation.

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

7. Pensions Discretions Policy

There was circulated Report No. VAL/19/22 by the Assessor and Electoral Registration Officer which provided a Pensions Discretions Policy for approval.

It was advised that Prudential had confirmed that the Board would need to set up as a Shared Cost AVC employer to take advantage of Salary Sacrifice Shared Cost AVCs. The Board would therefore need to confirm it approves such a scheme and this was now included in a Pensions Discretions Policy. The Board's approval of the policy was sought. It was noted that this Policy was based on Highland Council Pensions

Discretions Policy which was currently being reviewed. Once this had been done, the Board's Policy would be updated to reflect the changes in Highland Council policy and brought back to the Board for approval.

A minor amendment to remove the question mark on Regulation R61(3) of the Policy was supported.

The Board **APPROVED** the Pensions Discretions Policy, subject to the minor amendment to Regulation R61(3) referred to above.

8. Special Leave Policy

There was circulated Report No. VAL/20/22 by the Assessor and Electoral Registration Officer which provided an update to the current Special Leave Policy, which mirrored Highland Council's Special Leave Policy.

The Board **APPROVED** the Special Leave Policy.

9. External Annual Audit Sgrùdadh Bliadhnaidh on Taobh A-muigh

9a Report to Those Charged with Governance on the 2021/22 Audit Aithisg Dhaibhsan air a bheil Uallach airson Riaghladh air Sgrùdadh 2021/22

There was circulated Report No VAL/21/22 by the External Auditor, Grant Thornton.

The report concluded the 2021/22 external audit and it was intended to issue an unmodified audit opinion on the annual report and accounts. Thanks were extended to the finance team for supporting the audit process.

The report set out the audit process, summarised the audit opinion and detailed audit work still to be concluded.

The Board **NOTED** the report.

9b Letter of Representation 2021/22 Litir Riochdachaidh 2021/22

There was circulated Report No. VAL/22/22 a copy of the annual audit letter of representation 2021/22.

The Board **AGREED** that the letter of representation be signed by the Treasurer on behalf of the Board.

9c Audited Accounts 2021/22 Cunntasan Sgrùdaichte 2021/22

There was circulated Report No. VAL/23/22 which comprised the Audited Statement of Accounts for the financial year 2021/22.

The Board **APPROVED** the Audited Accounts 2021/22 for signature.

10. Dates of Meetings 2023 **Cinn-latha Choinneamhan 2023**

The Board **AGREED** the following meeting dates for 2023:-

Tuesday, 21 March
Friday, 23 June
Friday, 22 September
Friday, 17 November

All the meetings would commence at 10.30 a.m.

The Board **AGREED** that one of its meetings each year would be held in Stornoway.

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

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

There was circulated to Members only Report No VAL/24/22 by the Assessor and Electoral Registration Officer which provided an updated risk profile that forms part of the governance arrangements.

Following discussion, the Board **NOTED** the content of the report.

13. Recruitment Process for Assessor and Electoral Registration Officer **Dreuchd Measadair agus Oifigear Clàraidh Thaghaidhean**

There was circulated to Members only Report No VAL/25/22 by the Clerk which sought approval on a recruitment process and Appointments Panel for the new Assessor & Electoral Registration Officer.

Following consideration, the Board **AGREED**:-

- i the recruitment process as detailed in section 4 of the report;
- ii the job profile and person specification;
- iii to use an External Adviser to support the recruitment process as outlined in section 6 of the report; and
- iv the interim arrangements as outlined in section 9 of the report.

Mr Bill Gillies, Assessor & Electoral Registration Officer

The Vice Convener on behalf of the Board extended his best wishes to Bill Gillies who would be retiring from his role as Assessor & Electoral Registration Officer in early January, 2023. Mr Gilles was commended for his support, guidance and professionalism to the work of the Board and his public service over many years. Board

Members past and present had been very complimentary of the support provided to them by Mr Gillies. The Board wished him a long and happy retirement.

The meeting concluded at 11.35 a.m.