

**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 Wednesday, 20 November, 2024 at 10.30 am.

**Present:**

**Representing The Highland Council:**

Mr M Cameron (remote)  
Mr L Fraser  
Mr A Graham  
Ms J McEwan (remote)  
Ms M Smith

**Representing Comhairle nan Eilean Siar:**

Mr D Crichton (remote)

**In attendance:**

Mr F Finlayson, Assessor and Electoral Registration Officer  
Mr R Christie, Depute Assessor and Electoral Registration Officer (remote)  
Mr J Thurlbeck, Corporate Audit Manager, The Highland Council (remote)  
Ms J Johnston, Trainee Accountant, Treasurer's Office (remote)  
Mr A MacInnes, Senior Committee Officer, Clerk's office

**Also in attendance:-**

Ms E Scoburgh, Senior Audit Manager, Audit Scotland (remote)

**Mr L Fraser in the Chair**

**Business**

**1. Apologies for absence  
Leisgeulan**

Apologies for absence were intimated on behalf of Mr B Boyd and Mrs M Paterson.

**2. Declarations of Interest/Transparency Statement  
Foillseachaidhean Com-pàirt**

Item 7 – Ms M Smith (Transparency Statement)

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

The had been circulated Minutes of Meeting of 23 September, 2024, the terms of which were **Approved**.

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

There were none.

**5. Membership  
Ballrachd**

The Board **Noted** the following changes in membership of the Board:-

- Ms M Smith, Highland Council had been appointed as a substantive member replacing Mr S Mackie.
- Mr D Macpherson, Highland Council has been appointed as a substitute member replacing Mr J Bruce.

## **6. Revenue Budget Monitoring Statement 2024/25 Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2024/25**

There was circulated Report No VAL/20/24 by the Assessor and Electoral Registration Officer which set out the revenue monitoring position of the Board for the period to 30 September and the projected year end position.

In discussion, it was highlighted that due to the move to a new financial system, some significant work had been undertaken on monitoring to September 2024 however, there were still some outstanding queries with Highland Council Finance and Payroll teams. It was anticipated that a fuller monitoring report will be presented to the Board in early 2025. In particular, an updated underspend for the period was provided at the meeting, that was anticipated to be around £125,000 which took account of pay awards.

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

## **7. Departmental Report Aithisg Roinneil**

**Ms M Smith made a Transparency Statement in respect of this item as she had in the past appealed a rateable value for her own business premises. However, having applied the objective test, reviewed her position in relation to the item and any personal connection, she did not consider that she had an interest to declare.**

There was circulated Report No VAL/21/24 by the Assessor and Electoral Registration Officer which outlined the main business of the department since the last meeting.

Following a summary of the report by the Assessor and Electoral Registration Officer, the following main points were raised by Members:-

- It was queried how a proposal could be made against a rateable value. It was advised that information on where proposal/appeal rights can be found and how one can be submitted would be sent to Board Members.
- New entries in the council tax list for new houses in the current financial year were expected to be of a similar number to the last financial year (approximately 1,300 to 1,500, excluding transfers from the valuation roll for Self Catering Units (SCU) etc). A significant proportion of these new entries would result from the development of new social housing throughout the Highlands. The rate at which new subjects have been added to the list would need to increase if targets for the year are to be met. This was a consequence of resources being diverted to the SCU audit, amongst other business. It had also been affected by periods of staff absence amongst technical staff.

- Information on public engagement events on electoral registration by Electoral and Central Admin staff was provided. Information on numbers of additional electoral registrations arising from these events and the annual canvass would be provided in future reports.
- Work on the second year of the audit of SCU was highlighted.

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

## 8. Internal Audit Report - Review of Individual Electoral Registration Arrangements Aithisg In-sgrùdaidh – Ath-sgrùdadh air Ullachaidhean Clàrachaidh do Thaghaidhean Fa Leth

There was circulated Report No. VAL/22/24 by the Strategic Lead (Corporate Audit & Performance, Highland Council which provided details of the audit review of Individual Electoral Registration arrangements.

The report had the audit opinion of “Substantial Assurance” with only two areas for improvement identified. As a result, two medium priority recommendations were made with management actions agreed. These would be followed up at the appropriate time and the outcome reported to the Board.

It was reassuring that there were effective procedures to timeously collect and register data on qualifying individuals, (including 16- & 17-year-olds) in accordance with legislative requirements. This audit objective was substantially achieved.

In response to a query, information would be provided to Members on how to get a copy of the register of electors.

The Board **Noted** the Internal Audit findings and audit opinion provided.

## 9. Dates for Meetings 2025 Cinn-latha Choinneamhan 2025

The Board **Agreed** the following meeting dates for 2025:-

Tuesday, 18 February – 10.30 a.m.  
Tuesday, 10 June – 12 noon (Stornoway)  
Tuesday, 7 October – 10.30 a.m.  
Tuesday, 16 December – 10.30 a.m.

The Board also **Agreed** that if overnight accommodation was chosen by any Member for the Board’s meeting in Stornoway on 10 June, 2025, the overnight accommodation costs be paid by Members themselves.

## 10. 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 6 & 14 of Part 1 of Schedule 7A of the Act.

## **11. Departmental Logo** **Suaicheantas Roinneil**

There was circulated to Members only Report No. VAL/23/24 by the Assessor and Electoral Registration Officer which set out the steps taken to produce a departmental logo and branding to display the service's separate identity from its constituent councils.

Following discussion, the Board **Noted**:-

i that Logo 4 as detailed in the report was the preferred option, subject to it being fine-tuned by the designer, and consideration being given to incorporating Gaelic. A final version of the logo would be submitted to the next meeting for approval.

ii that an update would be provided at the next meeting on a timetable to implement the logo alongside the creation of Valuation Joint Board email addresses.

## **12. Business Continuity Plan** **Plana Leantainneachd Gnothachais**

There was circulated to Members only Report No VAL/24/24 by the Assessor and Electoral Registration Officer which presented a new Business Continuity Plan for the Board.

The purpose of the Plan was to document the Board's Business Continuity procedures to ensure that business operations may be restored as quickly as possible following a major disruption to normal day to day service.

The department would continue to work with partners on a new IT disaster recovery plan and this would be submitted to a future meeting of the Board. It was highlighted that recovery times in the event something went wrong would need to be incorporated in the plan.

The Board **Approved** the Business Continuity Plan.

## **13. Risk Register** **Clàr Cunnairt**

There was circulated to Members only Report No VAL/25/24 by the Assessor and Electoral Registration Officer. The risk register identified the various activities carried out by the Board and assessed the likelihood and impact of any risks which may be encountered. Measures to reduce risks were being taken.

In terms of the both the Business Continuity Plan and Risk Register, Members were content that these were for internal use only and should not be published for security reasons.

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

The meeting concluded at 11.25 am.

**The Highland Council**  
**Chief Officer Recruitment Panel**

Minutes of Meeting of the Chief Officer  
Recruitment Panel held in Council  
Headquarters, Glenurquhart Road,  
Inverness on Thursday 3 April 2025 at  
9.00 a.m.

**Present:**

Mr R Bremner  
Mr J Finlayson  
Mr R Gale (substitute)

Mr K Gowans  
Mr B Lobban  
Mrs T Robertson

**Officials in attendance:-**

Mrs K Lackie, Assistant Chief Executive, People  
Mrs L McGunnigle, HR Manager, Corporate

**Mr B Lobban in the Chair**

**1. Apologies for Absence**

Apologies for absence were intimated on behalf of Mr A Christie and Mr R Stewart.

**2. Declarations of Interest/Transparency Statement**

There were none.

**3. Exclusion of the Public**

The Panel **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 item on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 1 of Part 1 of Schedule 7A of the Act.

**4. Appointment of Chief Officer Education, Primary & Early Years**

There had been circulated to Members only the undernoted documents.

- a) the Chief Officer Education, Primary & Early Years job description and person specification;
- b) note of Shortlist meeting held on 19 March, 2025;
- c) copies of the applications submitted by the candidates;
- d) Candidate scoring sheet;
- e) a scenario and interview questions.

The panel proceeded to interview the candidates.

Following consideration, the Panel **appointed** Bernadette Scott to the post of Chief Officer Education, Primary & Early Years.

The meeting ended at 12 noon.

## THE HIGHLAND COUNCIL

Minutes of Meeting of the **Investment Sub Committee** held **remotely** on  
Wednesday, 7 May 2025 at 2.00 p.m.

### **Present:**

Mr R Gale

Ms E Johnston (representative from  
trade unions)

Mr B Lobban

Mr R MacKintosh

Mr P Oldham

Mrs M Paterson

Mrs T Robertson

### **Officials in attendance:-**

Mr B Porter, Chief Officer Corporate Finance

Ms C Stachan, Pensions Manager, Corporate

Ms L Harrison, Pensions Accountant, Corporate

Ms F MacBain, Senior Committee Officer, Corporate

### **Also in attendance :-**

Mr K Ettles, AON, Investment Principal and Actuary

### **Mr P Oldham in the Chair**

#### **1. Apologies for Absence**

Apologies for absence were intimated on behalf of Mr N MacDonald (Comhairle nan Eilean Siar), and Mr A MacKintosh.

#### **2. Declarations of Interest/Transparency Statement**

There were no declarations of interest/transparency statements.

#### **3. Minutes of Last Meeting**

There were circulated for information, Minutes of meeting of the Sub-Committee held on 29 November 2024, which were approved at the joint meeting of the Pensions Committee/Pension Board held on 12 February 2025.

The Sub-Committee **NOTED** the Minutes of the last meeting.

#### **4. Exclusion of the Public**

The Sub-Committee **RESOLVED** that, under section 50(A) of the Local Government (Scotland) Act 1973, the public be excluded from the meeting during discussion of items 5 to 7 on the grounds that they involved the likely disclosure of exempt information as defined in paragraph 6 of Part 1 of schedule 7A of the Act.

#### **5. Equity Protection**

There was circulated to Members only Report No. INV/1/25 by the Investment Advisor.

The Investment Advisor provided commentary on the report, which had been updated to reflect the current economic environment, and highlighted proposals to restructure a proportion of equity protection.

During discussion, Members sought clarification on various issues and suggested deferring the matter to the next meeting of the Sub Committee at which time comprehensibly worded recommendations would be provided.

The Sub-Committee **AGREED to defer** the matter to the next meeting of the Sub Committee in June 2025, and **AGREED** that an emergency meeting could be called in the meantime, if required.

## **6. Investment Activity Update and Performance Report**

- (a) There was circulated to Members only Report No INV/2/25 by the Chief Officer Corporate Finance.

The Committee **AGREED** the recommendation in the report.

- (b) There was circulated to Members only Report No. INV/3/25 by the Fund's Investment Advisor setting out Pension Fund investment performance for the quarter ended 31 December 2024.

The Sub-Committee **NOTED** the report.

## **7. Inverness Common Good and Associated Funds Investment Report**

There was circulated to Members only Report No. INV/4/25 by the Investment Advisor, which set out Common Good and Associated Funds investment performance for the quarter ended 31 December 2024.

The Sub-Committee **NOTED** the report.

## **8. Start Time of 17 December 2025 Meeting**

The Sub Committee **AGREED** that the meeting scheduled on Wednesday, 17 December 2025 at 10.00 a.m would commence at the later time of 2.00 p.m.

The meeting ended at 2.45 p.m.