

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 **Tuesday, 18 February, 2025 at 10.30 am.**

Present:

Representing The Highland Council:

Mr B Boyd (remote)
Mr M Cameron (remote)
Mr L Fraser
Mr A Graham
Mrs M Paterson
Ms M Smith

Representing Comhairle nan Eilean Siar:

Mr M K MacDonald (substitute)
(remote)
Mr G Murray (remote)

In attendance:

Mr F Finlayson, Assessor and Electoral Registration Officer
Mr R Christie, Depute Assessor and Electoral Registration Officer
Ms J Johnston, Trainee Accountant, Treasurer's Office (remote)
Mr A MacInnes, Senior Committee Officer, Clerk's office
Mrs K Arnott, Committee Officer, Clerk's office

Also in attendance:-

Ms E Scoburgh, Senior Audit Manager, Audit Scotland (remote)
Mr D Fraser, Auditor, Audit Scotland
Mr L McEwan, Trainee Auditor, Audit Scotland (remote)

Mr L Fraser in the Chair

Business

1. Apologies for absence Leisgeulan

Apologies for absence were intimated on behalf of Ms J McEwan and Mr D Crichton.

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

There were none.

With the consent of Members, items 9 & 10 on the agenda were taken at this point on the agenda.

9. Minutes of Meetings Geàrr-chunntas Coinneamh

The had been circulated Minutes of Meeting of 20 November, 2024, the terms of which were **Approved**.

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

Members were reminded that should they wish flights arranged for them for travel to the next meeting of the Board on 10 June, 2025 in Stornoway, then they should contact the Clerk's office as soon as possible so that flights can be booked.

3. Proposed Revenue Budget 2025 Buidseat Teachd-a-Steach 2025 ga Mholadh

There was circulated Report No. VAL/1/25 by the Assessor and Electoral Registration Officer which set out for approval a proposed revenue budget for financial years 2025/26 to 2027/28. The figures for 2026/27 and 2027/28 were indicative at this stage and will be reviewed when setting the budget in future years.

Following commentary on the report from the Assessor and Electoral Registration Officer, information was sought on the substantial increase in salaries and impact on national insurance on the budget. It was advised that the increase in salaries included assumed 3% pay awards over the next 3 years; staff progression incurring more salary costs and an increase in Employers national insurance contributions. The budget proposed was based on a full complement of staff and changes in respect of managing the audit of self-catering units. Recruitment challenges and attempts to fill vacancies were highlighted, particularly taking on trainees for Valuer posts. Apprenticeship training would also be considered.

Reference was made to the significant workload pressures on the service, particularly with the revaluation process and self-catering unit audits. 30% of all self-catering units in Scotland were in the Highland and Western Isles area and therefore the Assessor proposed staffing changes and would consider changes to the process of self-catering unit audits to manage this increase in workload. No additional monies were being requested for this and changes would be managed within the proposed budget.

The Board **Approved** the proposed budget for 2025/26.

4. Revenue Budget Monitoring Statement 2024/25 Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2024/25

There was circulated Report No VAL/2/25 by the Assessor and Electoral Registration Officer which set out the revenue monitoring position of the Board for the period to 31 December, 2024 and the projected year end position.

In particular, it was highlighted that ICT charges for the year had yet to be billed; the move to a new financial system was still in the settling in period and overall the revenue budget was as expected for the period.

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

5. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/3/25 by the Assessor and Electoral Registration Officer which outlined the main business of the department since the last meeting.

There was a summary of the report by the Assessor and Electoral Registration Officer. In particular, it was highlighted that under Section 24 of the Non-Domestic Rates

(Scotland) Act 2020 a Board were required to report on the number of assessors and availability of resources based on the position as at 1 April, 2025. The report required to go before the Scottish Parliament by the end of May 2025. The period for the report lies between Board meetings and as such a format for producing the report prior to 31 May 2025 needed to be agreed.

Consideration was given to the format and content in the report to the Scottish Parliament. Other Valuation Boards were in the same position with this new reporting and had the opportunity to raise similar themes and concerns in the report.

Due to the timeframe for submission of the report (prior to the next Board meeting), it was suggested that the report be compiled by the Assessor in conjunction with other officers of the Board, as appropriate, and shared with Board Members. It would then be delegated to the Assessor and Electoral Registration Officer in consultation with the Convener and Depute Convener to submit the final report. The outcome would be reported back to the next Board meeting.

The Board:-

- i **Noted** the recent activities of the department as set out in the report; and
- ii **Agreed** it be delegated to the Assessor and Electoral Registration Officer in consultation with the Convener and Depute Convener to submit the final report on the number of assessors and availability of resources to the Scottish Parliament by end of May, 2025. The final report would be submitted to the next Board meeting for information.

6. Counter Fraud Policy Poileasaidh an Aghaidh Foille

There was circulated Report No. VAL/4/25 by the Assessor and Electoral Registration Officer which presented an updated Counter Fraud Policy for the Boards consideration. The policy formed part of the Board's governance arrangements and aimed to ensure that the Board's resources are used for their intended purpose and that any losses through fraud and corruption are minimised.

The Depute Assessor and ERO expanded on the main updates to the policy, such as sections on Theft and Bribery and emphasising that all employees have a responsibility for ensuring that fraud risks are identified, considered and managed as part of the Board's risk management arrangements.

In response to a query, it was advised that in the event of fraud, advice would be sought from Highland Council's Officers as to whether the matter should be reported to the Police.

The Board **Approved** the Counter Fraud Policy.

7. Flexitime Scheme Sgeama Uairean Sùbailte

There was circulated Report No. VAL/5/25 by the Assessor and Electoral Registration Officer which provided an updated flexitime scheme for staff. The Assessor provided an overview of the policy, which staff and trade unions had been consulted on. The scheme would allow staff to have an element of flexibility over their working hours. For

example, the policy would provide flexibility for staff working hours who relied on public transport to get to and from work or staff undertaking surveys could leave earlier and arrive back later, thereby avoiding the need for an overnight stay.

The Board **Approved** the updated Flexitime Scheme.

8. Annual Audit Plan 2024/25 Plana Sgrùdaidh Bliadhnail 2024/25

There was circulated Report No. VAL/6/25 by the External Auditor, Audit Scotland setting out the 2024/25 Annual Audit Plan for the Highland and Western Isles Valuation Joint Board. The report set out the planned work to be carried out in connection with the 2024/25 audit.

Following a summary of the report by the Auditor, Audit Scotland, a point was made that it was encouraging that the audit fee this year was a small increase of 1.9%, compared to the previous two years, where the audit fee had seen significant increases. It was hoped that in future any increase in audit fee would be competitive to other providers of this service.

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

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 Paragraph 6 of Part 1 of Schedule 7A of the Act.

12. Departmental Logo Suaicheantas Roinneil

There was circulated to Members only Report No. VAL/7/25 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 feedback from Members at the last Board meeting, a further meeting was held with the supplier to fine tune the design, and if possible, include Gaelic within it. The report showed other designs supplied and the preferred design for the Board's consideration.

A branding to reflect the geographical area was proving to be difficult, given the length of the Board's title, which also was to be displayed in Gaelic. Members provided comments on the design and generally felt more work to fine tune the Board's title in the design was required. It was suggested that assistance with the design from other agencies should be sought.

The Board **Agreed** that the departmental logo would be further reviewed with a report back to a future meeting.

The meeting concluded at 11.30 am.