

## Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held in the Chamber, Council Offices, Sandwick Road, Stornoway on **Tuesday, 10 June, 2025 at 12 noon.**

### Present:

#### Representing The Highland Council:

Mr M Cameron (remote)  
Mr L Fraser  
Mr A Graham (remote)  
Mrs M Paterson  
Ms J McEwan  
Ms T Collier (remote)  
Mr J McGillivray (remote)

#### Representing Comhairle nan Eilean Siar:

Mr D Crichton

### In attendance:

Mr F Finlayson, Assessor and Electoral Registration Officer  
Mr R Christie, Depute Assessor and Electoral Registration Officer  
Mr J Thurlbeck, Corporate Audit (Remote)  
Mr A MacInnes, Senior Committee Officer, Clerk's office (remote)  
Mrs K Arnott, Committee Officer, Clerk's office (remote)

### 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 Mr G Murray.

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

The Board **Noted** the following:-

Declaration of Interest - Item 6 – Mr L Fraser; Mr D Crichton.

#### 3. Minutes of Meetings Geàrr-chunntasan Choinneamhan

There had been circulated, the Minute of Meeting of the Board held on the 18 February 2025, the terms of which were **Approved**.

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

A progress report had been requested on the creation of the departmental logo. Members were advised that an update had been available in the departmental report.

## **5. Membership Ballrachd**

The Board **Noted** that Mr J McGillivray, Highland Council had been appointed as a substantive member on the Board replacing Ms M Smith.

### **Interim Convener**

The Board **Agreed** to appoint Mrs M Paterson as Interim Convener of the Board for item 6.

## **6. Convener and Depute Convener Remuneration Cur an Dreuchd Neach-gairm agus Iar Neach-gairm**

**Declarations of Interest: Mr L Fraser and Mr D Crichton made a declaration of interest on this item as they had a financial interest. In accordance with paragraph 5.6 of the Code of Conduct, they left the meeting for this item.**

In terms of paragraph 2(2)(c) of the Local Governance (Scotland) Act 2004 (Remuneration) Amendment (Amendment) Regulations 2025, it was recommended that the remuneration for the posts of Convener and Vice Convener for 2025/26 be as follows:-

Convener	£28,207 (2024/25 rate £26,686) (5.7% increase)
Vice-Convener	£26,797 (2024/25 rate £25,352) (5.7% increase)

It having been clarified that the recommended remuneration comprised the basic salary for a Councillor (£25,982) and an enhancement to reflect the responsibilities of the Convener and Depute Convener posts, to make the overall total as detailed above, the Board **Agreed** the recommended remuneration amounts for the Convener and Vice-Convener.

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

There had been circulated Report No VAL/8/25 by the Assessor and Electoral Registration Officer.

Following a summary of the report by the Assessor and ERO, a discussion had taken place on the postal vote renewal system and how elderly people might have found this a complicated process. It was advised that it was cost-effective to renew postal voting applications online, but paper postal vote application forms were issued when requested, there were telephone helplines and the public could attend the department's local offices for assistance. This change in the process was as a result of a change in legislation and the department was happy to receive feedback on its administrative arrangements for postal vote applications.

It was highlighted that not everyone had received a postal vote renewal letter. Assurances had been given that the correspondence was being sent in batches, with a deadline of 31 January each year to complete the process.

In response to a query, the Board had now received an intimation of review date for its Records Management Plan from the Keeper of the Records of Scotland. Under the terms of the Public Records (Scotland) Act 2011 the Keeper had deemed that date to be 31 October 2025. This was an extensive piece of work which required completion within a relatively short timescale.

It was queried whether the postal vote form that had been distributed to the public had been for Westminster election postal votes or the Scottish election postal votes, and when postal votes were renewed what time period these would be valid for if the application was accepted. Clarification had been given that these would be valid for 3 years. There had been a divergence between Westminster and Scottish Elections and a Private Members Bill going through Parliament, aimed to get convergence on this, so postal vote renewal applications would cover both Westminster and the Scottish elections and would not have to be done separately, as this caused confusion.

In relation to the annual canvass of electors and the national and local data matching exercises, it was queried what sources were being used to match the electoral roll against. It had been highlighted that there had been different routes for sending out a canvass form, including information from the Department for Work and Pensions register and Council databases on vacant, empty properties and Council tax roll. Using information that was already there, would speed up the canvass process and was more cost effective.

Work on the creation of a departmental logo was continuing, and a revised draft logo would be sent to Members out with the meeting for their views. An update on vacancies within the department and plans to fill these was provided at the meeting.

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

## **8. Equalities Report** **Aithisg Cho-ionannachdan**

There had been circulated Report No. VAL/9/25 by the Assessor and Electoral Registration Officer.

There was a requirement to renew the Equalities report every four years and this was the renewed report now being submitted to the Board. Every second year an update report would be submitted to the Board.

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

## **9. Service Plan** **Plana Seirbheis**

There had been circulated Report No. VAL/10/25 by the Assessor and Electoral Registration Officer which provided a new Service Plan for 2025 – 2028. It set out what the functions of the department were, key activities and outcomes. New sections had been included in relation to the self catering audit and the establishment of a new Board in 2027.

Members had welcomed the very thorough report, which had covered many issues, and had spoken of their delight in noting the contents within. It had been agreed that regular reviews of the service plan were merited, and it had been agreed to review this annually.

A comment was made that the Board did not have much discretion on what it did as all the tasks and duties of the Board were set out in legislation. An element of discretion was how these tasks were approached. The Board was a separate body to the two Constituent Authorities as electoral registration and the valuation roll had to be maintained independently of the billing authorities and the Returning Officer for Elections.

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

## **10. Report to the Scottish Government Aithisg do Riaghaltas na h-Alb**

There had been circulated Report No. VAL/11/25 by the Assessor and Electoral Registration Officer.

Following a summary of the report by the Assessor and ERO, reference had been made to the lack of funds for training of staff, and this had been raised with the Scottish Assessor Association, highlighting the seriousness of recruitment challenges. Issues had been raised around the availability of Surveyors with non domestic rating experience which had been compounded with extra work arising from the Barclay Review. It had been highlighted that a solution to boost staff numbers had been required, with the understanding that bringing in a graduate Surveyor trainee might take 5–7 years before qualification. The importance of home-grown staff retention, with a career pathway was highlighted and a focused apprenticeship scheme was an option worth investigating.

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

## **11. Unaudited Accounts 2024/25 Cunntasan Neo-sgrùdaichte 2024/25**

Work around the unaudited accounts was still ongoing. These accounts were scheduled to be emailed to Members, for comment, prior to submission to Audit Scotland on 30 June 2025. The audited accounts would then be submitted to the Board meeting in October for approval.

The Board **Noted** that the Unaudited Statement of Accounts for the financial year 2024/25 were close to being finalised and would be e-mailed to Members' prior to them being submitted to the appointed auditor, Audit Scotland.

## **12. Internal Audit Reports Aithisgean In-sgrùdaidh**

### **12a Internal Audit Report – Review of CiA Financials Aithisg In-sgrùdaidh – Ath-sgrùdadh Ionmhas CiA**

There had been circulated Report No. VAL/12/25 by the Strategic Lead (Corporate Audit), Highland Council.

The Board had discussed the level of assurance provided, questioning why only substantial assurance had been given rather than full assurance. A medium-priority recommendation had been raised regarding the financial monitoring process.

It had been noted that, based on the report, the Board had been left without a full picture of financial performance for the first six months of 2024/25. This had been due to delays in budget information being entered into the new CiA Financials system, which had made it difficult to accurately measure actual financial performance during that period. Members had expressed concern that, until the budget data had been properly recorded, the system could not reflect accurate financial information.

It had also been noted that the Board had invested significantly in the CiA Financial system, and Members had expected a full budgetary monitoring report to have been available in early 2025. It was queried if the CiA Financial system was now fully operational. It was advised that with the implementation of any new financial system there were often teething problems. Delays in inputting information into the system had been acknowledged. However, it was confirmed that the system now contained the necessary budgetary information, and staff had access to this and were able to utilise this going forward.

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

**12b Internal Audit Annual Report 2024/25**  
**Aithisg Bhliadhnail In-sgrùdaidh 2024/25**

There had been circulated Report No. VAL/13/25 by the Strategic Lead (Corporate Audit), 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. It also set out work carried out on 2 audits during the year. A 3<sup>rd</sup> audit on maintenance of self catering units on the valuation roll was still ongoing and the outcome would be reported to the Board at the next meeting.

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

**12c Internal Audit Annual Plan 2025/26**  
**Plana In-sgrùdaidh 2025/26**

There had been circulated Report No. VAL/14/25 by the Strategic Lead (Corporate Audit), Highland Council.

Two new audits were planned in the annual plan. Firstly, a review of Payroll would focus on processes for starters, changes/ amendments and leavers and establishment as well as monitoring of Payroll costs. Secondly, a review on Staff Development would focus on induction, mandatory training, employee training/ development, and succession planning. This was important due to the recruitment challenges as previously discussed by the Board. It was confirmed that there was a budget for training of staff.

The Board **Approved** the 2025/26 Internal Audit Plan.

**13. Scheme of Delegation  
Sgeama Tiomnaidh**

There had been circulated Report No. VAL/15/25 by the Clerk which outlined proposed amendments to the Scheme of Delegation. These amendments reflected changes in post titles in The Highland Council's senior management structure.

In discussion, the Board were content with the proposed changes and that it be delegated to the Clerk to the Board to make any future changes in post titles. It was queried what would happen should the Clerk not be available to attend meetings. Members were advised that the Clerk to the Board was the Chief Officer Legal and Corporate Governance, The Highland Council and a member of the Democratic Services team of either The Highland Council or Comhairle nan Eilean Siar would always be available to provide clerking support at Board meetings.

The Board **Agreed**:-

- i the proposed changes to the Scheme of Delegation as detailed in the Appendix to the report; and
- ii that it be delegated to the Clerk to make future changes in post titles to the Scheme of Delegation.

**14. Corporate Governance – Standing Orders Relating to the Conduct of Meetings  
Riaghlachas Corporra – Gnàth-riaghailtean a' Buntainn ri Giùlan Choinneamhan**

There had been circulated Report No. VAL/16/25 by the Clerk which advised on proposed amendments to the Board's Standing Orders Relating to the Conduct of Meetings.

Members reflected on the changes to Standing Orders. It had been queried why meetings had moved from Fridays to Tuesdays, and the Clerk advised that meetings were arranged on days to secure the best availability for all Members. Members also requested that paragraph 8 (Places of Meetings) should include Comhairle nan Eilean Siar Headquarters, as a meeting venue.

The Board **Agreed** the proposed changes to the Standing Orders Relating to the Conduct of Meetings as tracked in Appendix 1 to the report, with the addition that paragraph 8 (Places of Meetings) should include Comhairle nan Eilean Siar Headquarters, as a meeting venue.

The meeting concluded at 1:10pm.