

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, 7 October, 2025 at 10:30 a.m.**

Present:

Representing The Highland Council:

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

Representing Comhairle nan Eilean Siar:

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, Accountant, Treasurer's Office (remote)
Mr J Thurlbeck, Corporate Audit Manager, The Highland Council
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 L Fraser in the Chair

Business

1. Apologies for absence Leisgeulan

Apologies for absence were intimated on behalf of Ms T Collier and Mr D Crichton.

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

There were no declarations of interest/transparency statements.

3. Minutes of Meetings Geàrr-chunntasan Choinneamhan

There had been circulated the Minute of Meeting of the Board held on 10 June 2025, the terms of which were **APPROVED**.

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

There were none.

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

There had been circulated Report No VAL/17/25 by the Assessor and Electoral Registration Officer (ERO).

Following commentary on the report by the Assessor and ERO, information was sought and provided with regards to issues around the salary budget due to staffing vacancies across the organisation and the impact this could have on the work of the department. Members were advised of staff doing overtime to manage work commitments.

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

6. Departmental Report
Aithisg Roinneil

There had been circulated Report No VAL/18/25 by the Assessor and Electoral Registration Officer.

There was commentary on the report by the Assessor and ERO. In particular, the significant impact on the workload of the department from the Barclay review of the non domestic rates system; disposals of 2023 re-evaluation proposals; the 2026 re-evaluation, self catering audits and work associated with the Inverness and Cromarty Green Freeport and the Elections Act 2022 was highlighted. A review of the staffing structure of the department was being considered in order to meet these extensive workload demands more effectively. Members asked for staff to be thanked for their service and the Board acknowledged the extensive workload and pressures staff were under.

It was raised that recruiting staff at the right level was proving difficult. Members were advised of the challenges of recruitment with the private sector higher salaries being more attractive. Members were advised of efforts to recruit to vacant posts and in particular recruitment to 2 Survey Technician posts in the Western Isles team had taken place. It was suggested that some of the underspend in the staffing budget could be put to more advertising to attract candidates. It was noted that posts had been filled in the Western Isles team, but the department was struggling to fill vacancies in the Inverness team and it was suggested that being flexible where staff were located may attract more candidates.

It was queried whether Sharepoint was assisting in managing the workload and it was acknowledged that it was, with more focus on where and what information was being kept which in turn was reducing paper records.

Members praised the work of the team at the recent two by-elections however questioned the low turnout at 33%. They were advised a low turnout was not uncommon for a local government by-election. It was commented that a further by-election was being organised with a suitable date being sourced. It was queried how many by-elections there had been in Highland and Western Isles since the Local Government elections in 2022 and how did this affect the Board's budget. Information on this would be provided in the next departmental report.

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

7. Internal Audit Report – Maintenance of Self-catering units on the Valuation roll
Aithisg In-sgrùdaidh – Cumail Suas Aonadan Fèin-fhrithealaidh air a' Chlàr Luachaidh

There had been circulated Report No. VAL/19/25 by the Strategic Lead (Corporate Audit), Highland Council. The audit report related to a review of the maintenance of self-catering units on the valuation roll. The high volume of self-catering units on the valuation roll to undertake audits was acknowledged. However, the systems and processes needed to improve in order that self catering audits were delivered on time.

The report had the audit opinion of “Limited Assurance”. A total of nine recommendations had been made comprising of three high and six medium priority grades. These had been accepted by management with a number of actions agreed to address these with the final actions due to be completed by 31st January 2026.

Having been advised of some of the work being undertaken to resolve the issues highlighted in the audit report, the Board **NOTED** the audit report provided.

8. External Annual Audit
Sgrùdadh Bliadhnail on Taobh A-muigh

8a Letter of Representation 2024/25
Litir Riochdachaidh 2024/25

There had been circulated Report No. VAL/20/25 a copy of the annual audit letter of representation 2024/25.

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

8b Audited Accounts 2024/25
Cunntasan Sgrùdaichte 2024/25

There had been circulated Report No. VAL/21/25 the Audited Statement of Accounts for the financial year 2024/25.

The Board **APPROVED** the Audited Accounts 2024/25 for signature.

8c Report to Those Charged with Governance on the 2024/25 Audit
Aithisg Dhaibhsan air a bheil Uallach airson Riaghladh air Sgrùdadh 2024/25

There had been circulated Report No VAL/22/25 by the External Auditor, Audit Scotland which set out matters that arose during the 2024/25 audit of the Boards accounts. It was highlighted that there were no specific matters to report and there were no unadjusted errors in the accounts. The audit opinion for 2024/25 was unmodified and therefore it was a clean audit certificate.

In presenting the report to the Board confirmation was sought and received from Board Members who were charged with governance that there were no instances

of any actual, suspected, or alleged fraud; no subsequent events that have occurred since the date of the financial statements; and no material non-compliance with laws and regulations affecting the entity that should be brought to the Auditors attention.

The Board **NOTED** the report.

8d Annual Audit Report 2024/25 **Aithisg In-sgrùdaidh 2024/25**

There had been circulated Report No. VAL/23/25 by the External Auditor, Audit Scotland.

It was highlighted that the Electoral Commission published new performance standards with the Board who are due to meet them to discuss and agree. It was confirmed that there had been improvements in the Assessor & ERO reporting of certain statistics and performance indicators at Board meetings.

The Board **NOTED** the report.

9. 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.

10. Departmental Logo **Suaicheantas Roinneil**

There had been circulated to Members only Report No. VAL/24/25 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.

Discussion took place around the proposed logo options. Members advised option 2 was their preferred choice.

The Board **APPROVED** option 2 for the departmental logo. The Assessor & ERO would introduce the logo within existing documentation and alongside the creation of Valuation Joint Board email addresses. Timetabling for launch of the new logo to be taken forward by the Assessor & ERO in consultation with the Convener & Depute Convener of the Board.

The meeting concluded at 11:50 a.m.