

## 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, 16 December, 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)

#### **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:-**

Mr P Lipa, Lead Auditor, Audit Scotland (remote)

### **Mr L Fraser in the Chair**

### **Business**

#### **1. Apologies for absence Leisgeulan**

Apologies for absence were intimated on behalf of Mr D Crichton, Mr J McGillivray and Mr G Murray.

#### **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 7 October 2025. An error was identified within the Departmental Report item which refers to the 2023 re-evaluation proposals when this should read revaluation. Subject to this amendment the minutes were **APPROVED**.

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

There were none.

**5. Revenue Budget Monitoring Statement 2025/26  
Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2025/26**

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

Members were informed of the postage overspend and the likelihood of this increasing due to the Scottish Parliamentary Elections in May 2026. Royal mail prices were expected to increase, and discussions would be held with the department's print and post contractor regarding the increase in postage expected in 2026 to try and identify a more economical product. Concern was raised around postage costs and delivery times as it was thought Royal Mail was becoming sporadic in their delivery regime in some places, and not doing daily deliveries as has happened in the past. It was queried whether this may cause a problem with postal votes where there is a closing date allocated. This would be raised with the Electoral Commission however Members were advised this situation was not confined just to Highland it was a Scotland wide issue.

Staff wages were discussed, noting there had been no overspend, due to staff vacancies, despite the increased overtime which had been required. Legal expenses were highlighted, however a true reflection of this would not be known until the hydroelectricity case decision was known and whether there would be an appeal by either party to this case.

The issue of incorrect coding of some staff costs and computer charges was discussed, however Members were advised these were being picked up and rectified.

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

**6. Departmental Report  
Aithisg Roinneil**

There had been circulated Report No VAL/26/25 by the Assessor and Electoral Registration Officer.

There was commentary on the report by the Assessor and ERO during which it was clarified that increases in overtime in the department were in the main due to pressures in the valuation for rating team with the revaluation and not electoral administration.

Members were encouraged by the recent successful electoral by-election in Ward 21 (Fort William and Ardnamurchan) which achieved a 25.9% turnout. Following discussion around revaluation proposals it was noted revaluation had a compressed timetable; therefore staff overtime would be inevitable to ensure deadlines are met. The deadline for the draft valuations had been met and the team were now taking queries around these in preparation for the final valuations to go out at the end of March, 2026.

Further, the self catering audit had been problematic and in terms of staffing recruitment to the Stornoway office had been positive and there was a review ongoing of the staff structure in the Administration, Electoral and Valuation teams. A roll out of personal alarms had taken place for safety of canvassing staff. Recruitment for canvassers has had a positive uptake.

Questions were raised around the upper tribunal decision on the hydroelectricity case and when the outcome of this would be known. A decision on this case should be known by February 2026.

Information would be provided in the report to the next meeting on the number of appeals regarding the 2023 Revaluation proposals.

Contingency and communications plans were being prepared for the Scottish Parliament elections in May. Further information will be brought to the next meeting.

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

## **7. Code of Corporate Governance Còd Riaghlachais Chorporra**

There had been circulated Report No. VAL/27/25 by the Assessor and Electoral Registration Officer which provided an overview of the functions of the Highland & Western Isles Valuation Joint Board and described aspects of its governance and management.

The Board **APPROVED** the Code of Corporate Governance 2025/26.

## **8. Internal Audit Report – Staff Development Aithisg In-sgrùdaidh**

There had been circulated Report No. VAL/28/25 by the Strategic Lead (Audit & Risk, Highland Council) in relation to an audit review examining the arrangements for staff development. The finding of the audit review was of limited assurance. There was a commitment to staff development within the department but there was a lack of formal policies and strategic oversight to help this process. The audit made nine recommendations which were highlighted at the meeting. There was a strong commitment from Management to take forward actions to address the recommendations in the audit report.

In discussion, it was highlighted that if the recommendations in the audit report were implemented then the department should have a good staff development process and it would help with the retention of staff. Updates on progress with implementing the recommendations would be included in a future departmental report.

The Board **NOTED** the audit report provided.

## **9. Dates for Meetings 2026 Cinn-latha Choinneamhan 2026**

The Board **AGREED** the following meeting dates for 2026:-

Tuesday, 17 February – 10.30 a.m.

Thursday, 11 June – 10.30 a.m. (Stornoway)

Friday, 25 September – 11.00 a.m.

Friday, 20 November – 11.00 a.m.

**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 item on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 14 of Part 1 of Schedule 7A of the Act.**

**11. Risk Register**  
**Clàr Cunnairt**

There had been circulated to Members only Report No VAL/29/25 by the Assessor and Electoral Registration Officer.

Following commentary on the report by the Depute Assessor & ERO, Members questioned the backup procedures and how this would affect sharepoint and cloud storage. It was advised that there were robust procedures in place to protect data and current liaison was ongoing regarding the Council moving information from a data centre to cloud storage. The IT service that the Council provided to the department was currently being reviewed.

Members were informed that all Assessors staff had been offered training on cyber security and any further higher-level training for Managers would also be available. An update on cyber security training would be included in the departmental report at the next meeting. An Audit Scotland report on the Western Isles Council cyber attack had been produced and provided lessons learned and best practice. The report would be shared with the Assessor.

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

The meeting concluded at 11:16 a.m.