The Highland Council

Minutes of Meeting of the **Highland and Western Isles Valuation Joint Board** held in the Chamber, Council Offices, Sandwick Road, Stornoway on Thursday 11 June 2026 at 10.30am.

Present:

Representing the Highland Council:	**Representing Comhairle nan Eilean Siar:**
Mr M Baird (*substitute*)	Mr D Crichton
Mr L Fraser	Mr G Murray
Mr A Graham	
Mrs M Paterson	
Ms T Robertson (*substitute*)	

In attendance:
Mr F Finlayson, Assessor and Electoral Registration Officer
Mr R Christie, Depute Assessor and Electoral Registration Officer
Mr J Thurlbeck, Corporate Audit Manager, The Highland Council (remotely)
Ms F MacIver, Clerk's Office

Also in attendance:
Mr P Lipa, Lead Auditor, Audit Scotland (remotely)

Mr L Fraser in the Chair

Business

1. Apologies for Absence
Gairm a' Chlàir agus Leisgeulan

Apologies for absence were intimated on behalf of Mr B Boyd, Mr M Green, Mr M Cameron, Mrs J McEwan

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

There were no declarations of interest/transparency statements.

3. Membership Changes
Atharrachaidhean Ballrachd

The Board **NOTED** the following membership changes to the Board:-

Mr M Green, Highland Council has been appointed as a substantive member replacing Mr J McGillivray.

Mr M Baird, Highland Council has been appointed as a substitute member replacing Mr D MacPherson.

4. Minutes of Meeting
Geàrr-chunntas Coinneimh

There had been circulated, the Minute of Meeting of the Board held on 17 March 2026, the terms of which were **APPROVED**.

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

There were no matters arising from the Minute of 17 March 2026.

6. Departmental Report
Aithisg Roinnei

There had been circulated Report No VAL/09/26 by the Assessor and Electoral Registration Officer which outlined the main business of the office of the Assessor and Electoral Registration Officer (ERO) since the last meeting of the Board.

The Assessor and ERO highlighted recent key activities, including Revaluation and the Scottish Parliament Election. It was noted that the valuations for the 2026 Revaluation had been finalised and revaluation notices had been issued on 31 March 2026. The delivery of the Scottish Parliament Election on 7 May 2026 had gone well, and the Assessor and ERO thanked the electoral staff for their hard work over the busy election period.

Following commentary on the report by the Assessor and ERO, discussion took place on staffing and recruitment within the service. An update was provided on the status of current staffing and of the progress made with recruitment. It was noted that the service aimed to have all posts advertised and postholders in place by the end of the year.

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

7. Unaudited Accounts 2025/26
Cunntasan Neo-sgrùdaichte 2025/26

The Board **NOTED** the Unaudited Statement of Accounts for the financial year 2025/26 which had been e-mailed to Members prior to them being submitted to the appointed auditor, Audit Scotland.

8. Internal Audit Annual Report 2025-26
Plana Bliadhnail In-Sgrùdaidh 2026/27

There had been circulated Report No VAL/10/26 by the Strategic Lead (Audit & Risk), 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. The report stated that the Internal Annual Audit Report 2025/26 met the requirements of the Global Internal Audit Standards (GIAS) which had come into effect on 1 January 2025.

The audit opinion concluded that key systems operated in a sound manner and that there had been no fundamental breakdown in control resulting in material discrepancy. Reasonable assurance could be placed upon the adequacy and effectiveness of the Board's framework of Governance and risk management and control for the year to 31 March 2026.

Following commentary on the report by the Corporate Audit Manager, there was discussion around timescales for audit actions. It was noted that, for future audits, consideration would be given to setting realistic timescales for audit actions to ensure that they are completed on time.

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

9. Internal Audit Annual Plan 2026/27
Aithisg Bhliadhnail In-Sgrùdaidh 2026/27

There had been circulated Report No VAL/11/26 by the Strategic Lead (Audit & Risk), Highland Council. The Highland Council's Internal Audit Team undertakes a programme of audit reviews each year for the Valuation Joint Board. Details were provided in the report of the planned work to be undertaken during 2026/27.

Following commentary on the report by the Corporate Audit Manager, the Board **APPROVED** the 2026/27 Internal Audit Plan.

The meeting concluded at 11.20am