

## Agenda Item 3

### Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held in the Council Headquarters, Glenurquhart Road, Inverness on Wednesday, 28 January 2015, at 10.30 a.m.

#### Present

**Representing The Highland Council** Mrs H Carmichael  
Dr I Cockburn  
Mr A Duffy  
Mr L Fraser  
Mr A Graham  
Mrs M Paterson

**Representing Comhairle nan Eilean Siar** Mr J Mackay  
Mr A Macleod

#### Officials in attendance:

Mr W Gillies, Assessor and Electoral Registration Officer  
Mr R Shepherd, Assistant Assessor and Electoral Registration Officer  
Mrs F Wood, Finance Manager, Treasurer's Office  
Ms D Sutherland, Audit & Risk Manager, the Highland Council  
Ms J McBride, Senior Auditor, Audit Scotland  
Mrs R Moir, Assistant Clerk  
Mrs L Lee, Clerk's Office

#### Mrs H Carmichael in the Chair

#### Preliminaries

The Board noted with regret that Councillor Kenny Murray of Comhairle nan Eilean Siar, a member of this Board from 2007 to 2012, had recently passed away, and **AGREED** that a letter of condolence be sent to his widow.

#### 1. Apologies for Absence Leisgeulan

Apologies for absence were intimated on behalf of Mr D Bremner of the Highland Council.

#### 2. Declarations of Interest Foillseachaidhean Com-pàirt

The Board **NOTED** that there were no declarations of interest expressed.

**3. Minutes of Meeting of 13 November 2014**  
**Geàrr-chunntas Coinneamh 13 November 2014**

The Minutes of the Board Meeting of 13 November 2014 had been circulated and were **APPROVED**, subject to adding for the record that apologies for absence had been submitted by Mr A Duffy.

With reference to item 4 of the Minutes, there had also been circulated and was **NOTED** copy of an updated Guide for Members on Individual Electoral Registration, published jointly by the Cabinet Office and the Electoral Commission in December 2014.

With reference to item 8 of the Minutes, the Board **NOTED** that arrangements had been made for Members to visit the department's Inverness office at the close of this meeting.

**4. Revenue Budget Monitoring Statement 2014/15**  
**Aithris Sgrùdaidh a' Bhuidseit Teachd-a-Steach airson 2014/15**

There had been circulated Report No VAL1/15 dated 19 January 2015 setting out the revenue monitoring position for the period to 31 December 2014 and the projected year end position.

In commenting on the projected year end underspend of £51,000, the Assessor and Electoral Registration Officer advised that, while this was a reasonable estimate, there were various unknown factors that made a firm projection difficult. He commented that the underspend on staffing costs was largely attributable to the recent senior staff restructure and the delay in filling two valuer vacancies, these having been deemed less urgent due to the postponement of the 2015 Revaluation and the recent focus on Electoral Registration issues. He confirmed that, in common with other valuation authorities, he had submitted a claim to the Scottish Government seeking reimbursement of additional costs arising from the conduct of the Scottish Referendum, and a reply was awaited.

In response to questions, he confirmed that:

- it was Board practice to make fair and reasonable budgetary provision to meet its statutory duties
- a year end underspend figure was not uncommon; the Board's Reserves, funded from previous underspends, were currently at their maximum permitted level.

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

**5. Revenue Budget 2015/16**  
**Buidseat Teachd-a-Steach 2015/16**

There had been circulated Report No VAL2/15 dated 19 January 2015 by the Assessor and Electoral Registration Officer (ERO) setting out the proposed revenue budget for 2015/16.

In providing a summary of the general position with regard to the proposed budget, the Assessor and ERO advised that this represented a broadly flat position. He drew particular attention to uncertainty arising from the delay in receiving Cabinet Office confirmation that Government funding would be provided

to offset the costs of introducing Individual Electoral Registration (IER). Currently it was proposed that the total budget figure of £2,850,400 would be met from Constituent Authority requisitions amounting to £2,661,257, together with Government IER funding of £189,143. An announcement on IER funding was now anticipated in March/April 2015. Should the projected figure not be forthcoming, it would be necessary to revisit the revenue budget at that time.

The Assessor and ERO also highlighted in relation to Valuation for Rating that, while the next Revaluation was due in 2017, work towards this would begin in the next financial year and activity in this area would thus increase significantly, with two valuer posts currently being held vacant requiring to be filled.

In discussion on the budget detail, it was suggested that consideration be given to taking the appliance testing function in-house. This did not require a fully-qualified electrician; appropriate training given to an existing member of staff, together with purchase of the relevant equipment, could prove more cost-effective. The Assessor and ERO undertook to explore this option.

The Board **AGREED** the revenue budget for 2015/16 as detailed in the report.

## **6. Internal Audit Report Aithisgean In-sgrùdaidh**

There had been circulated Report No VAL3/15 dated 6 January 2015 by the Head of Internal Audit and Risk Management, The Highland Council, providing details of an audit report entitled “Assessor’s Department – Accounts Payable” and associated Action Plan, issued since the Board’s previous meeting.

The report confirmed that the audit opinion was one of Reasonable Assurance, given that in two main areas there had not been full adherence to the expected key controls. These issues had been graded as high and addressed in the Action Plan. In addition, the action plan contained a further four recommendations, comprising one graded as medium and three as low. Three recommendations had already been completed with the remainder (one high and two low) due to be implemented by 1 February 2015.

In discussion, the Assessor and ERO clarified the circumstances surrounding the issue listed as outstanding at the time of writing the report and graded as high, and confirmed that this had now been addressed.

The Board **NOTED** the position.

## **7. Annual Audit Plan 2014/15 Plana Sgrùdaidh Bliadhna 2014/15**

There had been circulated Report No VAL4/15 dated January 2015 by Audit Scotland comprising the 2014/15 Annual Audit Plan for the Highland and Western Isles Valuation Joint Board, setting out the planned work to be carried out in connection with the 2014/15 audit.

The Senior Auditor drew attention to the various provisions in the Plan, highlighting issues of materiality and reporting arrangements and summarising the various identified audit risks.

In discussion, Members welcomed the reference to there being no history of reported fraud within the Joint Board.

The Board **NOTED** the terms of the Audit Plan.

## **8. Departmental Report Aithisg Roinneil**

There had been circulated Report No VAL5/15 dated 20 January 2015 by the Assessor and Electoral Registration Officer (ERO) advising on the current position of the main activities of the Department. The report, in summary, outlined progress with Electoral Registration, in particular Individual Electoral Registration (IER), and general maintenance of the Valuation Roll and Council Tax list, together with workload relating to Valuation Appeals.

In speaking to the report, the Assessor and ERO highlighted the workload associated with IER and outlined the process involved in the canvass, currently at the second reminder stage, which required doorstep visits by canvassers. The initial response rate had proved lower than the typical rate under the previous system. He reminded Members, however, that a transitional register would apply; as a general rule, no-one who had been on the Electoral Register immediately prior to the introduction of IER would be removed from the Register as a consequence of IER prior to the General Election in May 2015.

The Assessor and ERO drew attention to difficulties that had been experienced with the Registration software. These had now partially been addressed. In addition to the forthcoming General Election, the department would also be involved in preparation for two Comhairle nan Eilean Siar by-elections and also Cairngorms National Park Authority elections.

On staffing issues, the Assessor and ERO advised that minor reviews of salary levels were being carried out in relation to two posts in the department's offices in Wick and Stornoway. It was anticipated that these would be achieved within existing budget provision.

In response to a question, the Assessor and ERO confirmed that the cut-off point for registration for the General Election would be 20 April 2015.

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

## **9. Departmental Policy Reviews Ath-sgrùdaidhean Poileasaidh Roinneil**

At its meeting held on 21 November 2013, the Board had noted a verbal update by the Assessor and Electoral Registration Officer (ERO) setting out a proposed work programme of future Board business, during which he had advised that a number of departmental policies, in particular personnel policies, would be brought to the Board for review.

There had been circulated Report No VAL6/15, comprising a reviewed Health, Safety and Wellbeing Policy, and Report No. VAL7/15, comprising an associated Policy on Risk Assessment. Each of these largely mirrored the equivalent Highland Council policies.

During discussion, Members recalled the Board's approval at its previous meeting of its Lone Working Policy. The Assessor and ERO confirmed that options for improving communications and staff safety generally were being explored, including the potential use of GPS technology. It was commented that the Highland Council was similarly investigating the potential to improve mobile telephone coverage in remoter areas. The Assessor and ERO confirmed that he would liaise with the Council on this issue.

The Board **APPROVED** the circulated policies.

#### **10. Corporate Governance - Standing Orders and Scheme of Delegation Riaghladh Corporra – Gnàth-riaghailtean agus Sgeama Tiomnaidh**

In terms of Standing Order 5 of the Board's Standing Orders relating to the Conduct of Meetings, the Board should review its Standing Orders at the end of each year. These had accordingly been reviewed at the end of 2014, together with the Board's Scheme of Delegation.

There had been circulated Report No VAL8/15 dated 7 January 2015 by the Clerk setting out a proposed revision to the Board's Standing Orders relating to the Conduct of Meetings.

The Board **APPROVED**, with immediate effect, the amendment to its Standing Orders set out at paragraph 2.2 of the circulated report and **NOTED** the intention that henceforth information relating to the Board's agenda would appear on Comhairle nan Eilean Siar's website in addition to that of the Highland Council.

The meeting ended at 11.45 a.m.