

AGENDA ITEM 3

Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held in Committee Room 1, Council Offices, Sandwick Road, Stornoway on Friday 10 June 2016 at 10.30 a.m.

Present:

Representing The Highland Council:

Mrs C Caddick (substitute)
Mrs H Carmichael
Mr L Fraser
Mr J Ford
Mr K Gowans
Mr A Mackinnon
Mrs M Paterson

Representing Comhairle nan Eilean Siar:

Mr J Mackay
Mr A MacLeod

In attendance:

Mr W Gillies, Assessor and Electoral Registration Officer
Mr N Mackenzie, Assistant Assessor
Mr N McShane, Audit Scotland (by video conference)
Ms V Macdonald, Accountant, Treasurer's Office (by video conference)
Ms D Sutherland, Audit and Risk Manager, Treasurer's Office (by video conference)
Lesley McDonald, Clerk, Comhairle nan Eilean Siar
Fiona Maciver, Administrative Officer, Comhairle nan Eilean Siar

Mr K Gowans in the Chair

1. Apologies Leisgeulan

Apologies for absence were intimated on behalf of Mr A Graham, Mr A Duffy and Mr G Murray.

2. Declarations of Interest Foillseachaidhean Com-pàirt

There were no declarations of interest.

3. Minutes of Meeting of 3 February 2016 Geàrr-chunntas Coinneamh 3 An Gearran 2016

The Minutes of the Board Meeting of 3 February 2016 had been circulated and were **APPROVED**.

Mr Gillies gave an update in respect of Item 8 of the Minute. It was noted that there had been difficulties with the Electoral Management System (EMS) software not functioning as expected due to contractual changes and the migration to Scotland Wide Area Network (SWAN).

4. Membership Ballrachd

The Board **NOTED** the following changes in The Highland Council appointments to the Board:-

- Mr A Mackinnon had been appointed as a Substantive Member, replacing Mr D Bremner
- Mrs L MacDonald had been appointed as a Substitute Member, replacing Mr D Fallows.

The Chairman welcomed Mr A Mackinnon to his first meeting of the Joint Board.

5. Unaudited Accounts 2015/16 Cunntasan Neo-sgrùdaichte 2015/16

There had been circulated Report No.VAL/8/16, the Unaudited Statement of Accounts for the financial year 2015/16.

In speaking to the report, the Treasurer's representative highlighted that the Unaudited Statement of Accounts had been submitted by 31 May 2016 as required. The content of the Statement and key elements were outlined and it was indicated that there had been a £54K underspend. There had been no significant changes since last year that affected the Board.

In discussion, the following points were raised:-

- An overspend in excess of £100k had been forecasted at the last meeting.
- There had been a successful bid to Cabinet Office resulting in an increased grant.
- The constitution of the Board required to be updated.
- The underspend would be returned to the constituent authorities on a pro rata basis.

Thereafter, the Board **AGREED** that, once an unqualified report from the Auditor was received, the Audited Accounts would then be incorporated into the Annual Report.

6. Statement on Internal Control 2015/16 Aithris air In-Ughdarras 2015/16

There was circulated Report No. VAL/9/16 by the Audit and Risk Manager, The Highland Council on the Statement on Internal Control for 2015/16. The report included an assessment of the adequacy, reliability and effectiveness of the Board's system of internal control and provided information for its Annual Governance Statement contained within the 2015/16 Statement of Accounts.

In discussion, the following points were raised:

- At page 3 of the Statement on Internal Control 2015/16 two of the targets had not been met, this would be discussed at item 11 of the agenda.
- At page 4 of the Statement on Internal Control 2015/16 where the status read "Not completed – review of issued invoices showed that supply date is not always recorded" it had been agreed to subject this to a further audit to confirm whether management action was adequate and the conclusions of that audit would be addressed in a follow-up report.
- At paragraph 2.6 of the Report it was clarified that there were eight telephone lines rather than eight Assessors' sites.

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

7. Internal Audit Plan 2016/17 Plana In-Sgrudaidh 2016/17

There was circulated Report No VAL/10/16 by the Audit and Risk Manager, The Highland Council, containing details of the audits contained in the 2016/17 Internal Audit Plan.

The following work was being undertaken as part of the Assessor's 2016/17 Audit Plan:

- Review of the Accounts Payable process which would include the review of the systems for the purchasing, receipt and payment of goods and services;
- Review of the systems for the identification and collection of income;
- Work to support the Statement on Internal Control for 2015/16.

The Board **APPROVED** the 2016/17 Plan.

8. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/11/16 by the Assessor and Electoral Registration Officer which outlined the main business of the office of the Assessor and Electoral Registration Officer since the last meeting of the Board.

It was advised that the main business of the department since the last meeting had related to Electoral Registration and preparation for the 2017 Revaluation. There had been two sittings of the Valuation Appeal Committee, and general maintenance of the Valuation Roll and Council Tax list had continued throughout the period.

The Board noted the additional challenges of the extension of time for voter registration with no corresponding extensions to the deadline for production of the finalised register.

The Assessor and Electoral Registration Officer and the Board expressed their thanks to staff who had carried out their duties in a professional manner and meeting all deadlines with a dedication which frequently exceeded reasonable expectation. It was noted that there had been no clerical errors in the Scottish Parliamentary Election which represented exceptional performance and staff were congratulated on their hard work.

The Chairman highlighted that the Records Management Plan had been submitted as required and initial feedback had been received. A response required to be submitted for approval by 17 June 2016 and required input from the constituent councils' archivists. It was then expected that a plan would be approved taking account of the current position with agreed development work to take place in the near future.

It was noted that disappointing return levels to the year's canvass had financial consequences and different approaches were being explored to increase the level of prompt responses.

It was intimated that Mr Charles Peacock was to retire from his post of Senior Technical Assistant in the Inverness Office on 2 September 2016 after 40 years' service. The Assessor and Electoral Registration Officer and the Board thanked Mr Charles Peacock for his dedicated service to the Board.

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

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

The following departmental policies were submitted to the Board for review.

i. Equal Opportunities Policy

There was circulated Report No. VAL/12/16 by the Assessor and Electoral Registration Officer comprising a new Equal Opportunities Policy for the Board.

The Board **APPROVED** the Equal Opportunities Policy as circulated.

ii Code of Corporate Governance 2016/17

There was circulated Report No. VAL/13/16 by the Assessor and Electoral Registration Officer which updated the Code of Corporate Governance.

The Board **APPROVED** the updated Code of Corporate Governance.

iii Contract Standing Orders

There was circulated Report No. VAL/14/16 by the Assessor and Electoral Registration Officer which updated Contract Standing Orders.

The Board **APPROVED** the updated Contract Standing Orders.

iv Data Protection Policy

There was circulated Report No. VAL/15/16 by the Assessor and Electoral Registration Officer comprising a new Data Protection Policy.

The Board **APPROVED** the Data Protection Policy.

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 Paragraphs 6 and 10 of Part 1 of Schedule 7A of the Act.

11. Risk Profile Review
Ath-sgrùdadh air Geàrr-thuaisgeul Cunnairt

The Board had agreed to consider the Risk Profile on an annual basis, or in the event of any update/addition to the Profile.

There was circulated to Members only Report No VAL/16/16 by the Assessor and Electoral Registration Officer comprising updated risk profile that formed part of the governance arrangements. Changes had been made to a number of items in the risk profile. In each of these cases the likelihood of the event had reduced.

The Board **NOTED** the updated risk profile.

The Chairman thanked all in attendance and conveyed thanks to Comhairle nan Eilean Siar for hosting the Board.

The meeting concluded at 11.55 a.m.