

AGENDA ITEM 3

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 Wednesday 30 November 2016 at 10.30 a.m.

Present:

Representing The Highland Council:

Mrs H Carmichael
Mr A Mackinnon
Mr L Fraser
Mrs M Paterson
Mr K Gowans
Mr A Graham
Mr F Parr

In attendance:

Mr W Gillies, Assessor and Electoral Registration Officer
Ms M Morris, Clerk to the Board
Ms D Sutherland, Corporate Audit Manager, Treasurer's Office
Ms V Macdonald, Accountant, Treasurer's Office
Mr L Robertson, Senior Manager, Grant Thornton (by Video Conference)
Mr A MacInnes, Administrative Assistant, Clerk's Office

Mr K Gowans in the Chair

Preliminaries

Mr Douglas Gillespie

It was advised that Mr Douglas Gillespie, the former Assessor and Electoral Registration Officer was gravely ill in hospital, and the Board expressed their thoughts and best wishes to Mr Gillespie and his family at this difficult time.

1. Apologies Leisgeulan

Apologies for absence were intimated on behalf of Mr J Mackay and Mr A MacLeod (Comhairle nan Eilean Siar).

2. Declarations of Interest Foillseachaidhean Com-pàirt

There were no declarations of interest.

In accordance with Standing Order 17, with the consent of the meeting, items 11 and 12 on the agenda were taken at this point.

11. 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.

12. Complaint Investigation and Outcome Toradh Gearain

There was circulated to Members only Report No VAL/30/16 by the Clerk to the Board Relating to the receipt and handling of a complaint against the Assessors' office and details how the matter was investigated and the outcome and recommendations arising. The complaint was not upheld by the Clerk and the matter was reported to the Board in accordance with the Board's Complaints Procedure.

Following a summary of the report by the Clerk to the Board during which it was explained that the investigation had led to two recommendations which would be actioned, the Board expressed their confidence and reassurance that the complaint had been fully and properly investigated.

Thereafter, the Board **NOTED** the complaint, which was not upheld by the Clerk, and that the recommendations in the investigation report were being implemented by the Assessor and Electoral Registration Officer.

The Board also requested that their thanks and appreciation be expressed to the Assessor, Grampian Valuation Board for the work he undertook in investigating this complaint.

3. Minutes of Meeting of 15 September 2016 Geàrr-chunntas Coinneamh 15 Sultain 2016

The Minutes of the Board Meeting of 15 September 2016 had been circulated and were **APPROVED**.

4. Internal Audit Report – Debtors and Income Systems Aithisg In-sgrudaidh – Luchd-fiach agus Siostaman Teachd-a-steach

There was circulated Report No VAL/24/16 by the Corporate Audit Manager, The Highland Council, which referred to the audit work undertaken since the last report to the Board on 15 September, 2016.

It was reported that there had been one audit report issued which related to a review of the Assessor's debtors and income systems. This report had an audit opinion of substantial assurance and contained one medium grade recommendation relating to the need to ensure that the detailed Guidance Notes which support the Assessor's Financial Regulations are available to all staff. This had been accepted by management and was due to be addressed by 28 February, 2017.

Following consideration, the Board **NOTED** the content of the report and the audit opinion provided.

5. Revenue Budget Monitoring Statement 2016/17
Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2016/17

There was circulated Report No VAL/25/16 by the Assessor and Electoral Registration Officer setting out the revenue monitoring position for the period to 31 October 2016 and the projected year end position.

It was reported that net expenditure to date represented 50% of the annual budget of £2.861m and, at this point in the year, the overall outturn was expected to be an underspend of £0.062m, however, as in previous years, this projection was very sensitive to the eventual outturn of the annual electoral canvass. There was further uncertainty due to it being a revaluation year and significant work remained in respect of the introduction of shootings and deer forests into the valuation roll and the implications of recent case law to the definition of a unit of valuation. In respect of the latter issue, there could be extra costs associated with work involved in determining how many subjects in the Valuation Roll would be affected by the decision of the UK Supreme Court on the definition of a unit of valuation.

It was also advised that income to date was £0.038m greater than budget and reflected unanticipated funding from the Cabinet Office for the EU Referendum. This was to cover additional costs incurred by the Assessor and Electoral Registration Officer associated with extending the deadline for electors to register for the Scottish Parliament Election as a result of a temporary failure of the on-line registration system.

It was noted that indications at this stage would suggest that Valuation Appeal Committee expenses would be overspent by £0.017m. While this expenditure was unpredictable, it could reduce towards the end of the financial year due to clearing down of non-domestic appeals.

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

6. External Audit Introduction
Toirt A-steach Sgrudadh on Taobh A-muigh

There was circulated Report No. VAL/26/16 by the External Auditor, Grant Thornton which provided an introduction to the Board's new External Auditors for the five year period commencing 2016/17.

The report provided details of the team from Grant Thornton who would engage with the Board in the audit of its accounts. Grant Thornton had significant Local Government experience, with an extensive Local Government portfolio and were currently in the process of agreeing a timetable for the audit, and would bring their external audit plan to the next Board meeting.

The Board in advising that they looked forward to a positive working relationship with the new External Auditors, **NOTED** the report.

7. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/27/16 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.

A detailed overview of the main business of the department was provided. The main business since the last meeting had been the continued preparation for the 2017 Revaluation and completion of the 2016 electoral canvass. There had been one sitting of the Valuation Appeal Committee and general maintenance of the Valuation Roll and Council Tax list had continued throughout this period.

In discussion, the following points were raised:-

- In relation to the use of tablet devices for the doorstep canvass, these devices were being piloted in chosen locations and it was confirmed that the data recorded in these devices was secure.
- It was advised that vacancies were always reviewed to determine if a post was required in terms of future needs and the efficiency of the Service and whether potential savings could be made by carrying out work in different ways.
- As it was over twenty years since shootings were removed from the valuation roll, the re-introduction of shootings into roll required a complete refresh of information. Enquiry forms were being sent out to estates and agricultural holdings. This information together with information from other sources would be analysed to determine entries in the valuation roll and their associated value.
- It was queried how the impact of changes to the Highland Council Information Systems contracts would impact on the arrangements for bulk printing of registration materials. It was advised that the Board would carry out an independent assessment of its printing requirements and costs to determine if the Board would continue with Highland Council contractors for the provision of printing services.
- One of the key areas for achieving savings in future was through the use of improving technology to meet the Service's requirements and to save staff time. This would be done in conjunction with the Board's public sector partners and other stakeholders.

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

8. Draft Annual Report Dreachd Aithisg Bhliadhnail

There was circulated Report No. VAL/28/16 comprising the draft Annual Report for 2015/16 prepared by the Assessor and Electoral Registration Officer and incorporating the Performance Report, together with, as an Appendix, the Audited Statement of Accounts for 2015/16. The report outlined the work of the Board during the financial year 2015/16

It was advised that following trials of the new system of Individual Electoral Registration (IER), this new method of registration was now well established and was running more smoothly. However, IER continued to place a significant additional

workload on the Service as there were more administrative processes to go through. It was recognised by Government that the new system was more burdensome and costly and pilot schemes were underway to try and make the system less onerous and more efficient while maintaining the aims of the new system to remove the perception of electoral fraud.

The Convener expressed the Board's appreciation to staff for their professionalism and support and all their hard work and efforts during this very challenging year. The Convener commended the Report for approval.

The Board **APPROVED** publication of the Report.

9. Harassment at Work Policy Poileasaidh Claoidh aig an Obair

There was circulated Report No. VAL/29/16 by the Assessor and Electoral Registration Officer which provided an update to the Harassment at Work Policy.

The Board **APPROVED** the updated Harassment at Work Policy.

10. Dates of Meetings 2017 Cinn-latha Choinneamhan 2017

The Board **AGREED:-**

i the following meeting dates for 2017 taking account of the forthcoming Local Government Election:-

Thursday, 2 February
Tuesday, 27 June
Friday, 22 September
Friday, 24 November

ii that the June meeting take place in Stornoway, with the remaining meetings to be held at Council Headquarters, Inverness at 10.30 am, unless otherwise advised.

The meeting concluded at 11.25 a.m.