

AGENDA ITEM 3

Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held REMOTELY on Friday, 18 September, 2020 at 10.30 a.m.

Present:

Representing The Highland Council:

Mr B Boyd (substitute)
Mr L Fraser
Mr K Gowans
Mr A Graham
Mr J Gray
Mr A MacKinnon
Mr D MacLeod
Mr D MacPherson (substitute)

Representing Comhairle nan Eilean Siar:

Mr J Mackay
Mr A MacLeod

In attendance:

Mr W Gillies, Assessor and Electoral Registration Officer
Ms M Thomson, Office & Support Manager, Assessor and Electoral Registration Service
Ms C Stachan, Accountant, Treasurer's Office
Ms D Sutherland, Corporate Audit Manager, The Highland Council
Mr J Boyd, External Auditor, Grant Thornton UK
Mr A MacInnes, Administrative Assistant, Clerk's Office

Mr J Gray in the Chair

Business

1. Apologies Leisgeulan

Apologies for absence were intimated on behalf of Mrs M Paterson and Ms K Currie.

2. Declarations of Interest Foillseachaidhean Com-pàirt

There were no declarations of interest.

3. Minutes of Meetings Geàrr-chunntas Coinneamh

The had been circulated Minutes of Meeting of 22 November, 2019.

i Rent Proposal for the Wick Office – a correction was required to Item 6 of the Minute Departmental Report, to delete reference to the new rent proposal for the Wick Office being put on hold pending the Board's consideration of the Business case. It was clarified that while a new lease had not been signed, a new rent for the Wick Office had been agreed. This correction was **AGREED** by the Board.

ii Appointment of Convener – a point was made that the first two paragraphs of Item 14 of the minute relating to the Appointment of Convener appeared to be contradictory and should be clarified. It was felt that this item should not have been on the agenda for that meeting as Mr K Gowans was in a position to take over as Convener of the Board for the second term

It was explained that Mr Gowans being Convener for the second term of the Board, was made on the basis that he was a member of the Board and would have remained so. However, at the start of the second term, Mr Gowans was not a Member of the Board. Therefore, the Board made a decision to fill the vacancy of Convener for the second term and the minute reflected this and was accurate.

Mr J Gray seconded by Mr L Fraser Moved that the minute was an accurate record of the meeting, other than the correction agreed above (Item 3i refers). There being no Amendment, the Motion was approved.

Mr K Gowans wished to record his dissent to the explanation provided regarding the process for the appointment of Convener.

*Decision – The Board **APPROVED** the minute of meeting of the Board held on 22 November, 2019 subject to a correction to Item 6 of the Minute, Departmental Report, to delete reference to the new rent proposal for the Wick Office being put on hold pending the Board's consideration of the Business case.*

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

There were no matters arising from the Minutes.

5. Revenue Budget Monitoring Statement 2020/21 Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2020/21

There was circulated Report No VAL/1/20 by the Assessor and Electoral Registration Officer which set out the revenue monitoring position of the Board for the period to 31 August, 2020 and the projected year end position.

In discussion, the following main points were raised:-

- In terms of recruitment, some vacancies had been filled just prior to the Covid-19 lockdown and it had been a challenge to train and engage with the new members of staff when they were working from home during the lockdown period. The vacancies for Field Officer and Administrative Assistant could potentially be recruited but training of new employees would be an issue given staff are currently working from home.
- In terms of the remuneration package for the vacant Senior Valuer post it was queried how this compared with other Authorities. It was also queried if the Assessor had sufficient staff resources for the Highland Council local by- election in November and the Scottish Parliament election in May, 2021. In response, the Assessor advised that he was content that there was sufficient staff for the by-election and currently contingency planning and risk assessment was being undertaken for the Scottish Parliament election and recruitment of staff for this was an issue that would be addressed.

- at the last meeting of the Board it had been agreed to undertake a business case for improving the Wick office versus renting alternative accommodation. Work on the business case was ongoing and a report on this would be submitted to a future meeting of the Board. However, similar to other organisations, the requirements for office accommodation after Covid would need to be considered, given that home or blended home/office working was more likely to become the norm and less office accommodation would be required. Therefore, against this background, there was a concern about committing funds until matters became clearer.
- In terms of options for collaboration with authorities regarding shared use of staff and facilities, it was confirmed that these matters were actively being considered. For example, the leases on various properties were being looked at before they are renewed in the context of the Board's requirements after Covid-19.

Thereafter, the Board **NOTED** the contents of the report.

6. Internal Audit Annual Report 2019/20 Aithisg Bhliadhnaidh In-Sgrùdaidh 2019/20

There was circulated Report No VAL/2/20 by the Corporate Audit Manager, The Highland Council.

In discussion, it was queried if an audit should be carried out for employees working from home, for example, do they have appropriate support; do they have suitable chairs/ desks, do they have the correct house insurance and ensuring portable appliance testing of laptops was undertaken. It was explained that these points had not been considered for the Board. The Highland Council did have a planned audit looking at home working and ICT controls as it was recognised nationally as an area of risk. As the Assessor used The Highland Council's IT systems, if agreeable, then some of the Assessor's IT controls could be looked at as well. In terms of insurance, it was understood that most insurance companies recognised that Covid-19 an exceptional issue and were not looking for people working from home to change their insurance, but this may not be universal.

Continuing, the department's staff who were homeworking had been asked to carry out an assessment of their own workplace. Also, there had been a staff survey with questions regarding homeworking. There had been good feedback from the staff survey and arising from this staff meetings had been arranged to try and address any difficulties. Consideration was also being given to guidance issued by The Highland Council on homeworking and sending this out to the department's staff.

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

7. External Annual Audit 2019/20 – Progress Report Sgrùdadh Bliadhnaidh on Taobh A-muigh 2019/20 – Aithisg Adhartais

There was circulated Report No VAL/3/20 by the External Auditor, Grant Thornton.

In discussion in relation to the valuation of The Highland Council Pension Fund of which the Board was an admitted body, it was explained that there had been a downturn in asset performance of the Fund towards the end of the financial year as a result of Covid-19 affecting markets and this had been reflected in the Board's IAS 19 Pension Scheme Valuations.

In terms of the actuarial approach, this year it had been decided to do the valuation as at 31 March, 2020, rather than earlier in the year. In determining the valuation, there was a mechanism to factor in valuation uncertainty, where due to the nature of some of the investments, the level of information to support the valuation had been limited due to a lack of market activity. Therefore, in the audit report for the pension fund there was a statement that although the valuation was considered to be materially correct, it was based on limited data. Since the year end there had been more market activity as Covid-19 restrictions were relaxed and there was now greater certainty around valuations.

Further, the triennial valuation of the pension fund was taking place at present and this would set what the Board's employer and employee contribution rates to the fund would be for the next three years.

The Board **NOTED** the report.

8. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/4/20 by the Assessor and Electoral Registration Officer.

In discussion, the following points were raised:-

- It was highlighted that the IT Services through the Covid lockdown period provided by Highland Council and Wipro were commended and appreciated. In a relatively short period of time staff had been able to move their devices from the office to home and this had been a very effective operation.
- The resilience of staff during the Covid health crises was highlighted and acknowledged;
- In relation to some of the risks and costs around General Data Protection Regulations (GDPR), it was queried how these risks would be mitigated and whether the department had sufficient resources to deal with this. It was explained that GDPR was a significant issue and concern for the department as information was fundamental to its operation. GDPR was taken very seriously and 3 members of staff had undertaken extensive training on it to allow the department to comply with its responsibilities. In terms of resources required, the significant issue was the information contained in a substantial amount of paper files. An ongoing management approach of these files was taken to comply with GDPR.
- In terms of splitting commercial property entries in the valuation roll, it was explained that this became an issue in the last 6 months as a grant was available on a per property basis. These requests fell to be considered by the Assessor in terms of existing valuation law and practice. Information on a specific case highlighted at the meeting would be forwarded to Councillor L Fraser.

Following further discussion, the Board **NOTED** the recent activities of the department as set out in the report.

9. Manual Handling Policy and Guidance
Poileasaidh agus Stiùireadh Làimhseachadh le Làimh

There was circulated Report No. VAL/5/20 by the Assessor and Electoral Registration Officer.

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The Board **APPROVED** the Manual Handling Policy and Guidance.

10. Policy on Mental Health and Wellbeing in the Workplace
Poileasaidh mu Shlàinte Inntinn agus Sunnd anns an Àite-obrach

There was circulated Report No. VAL/6/20 by the Assessor and Electoral Registration Officer.

The Board **APPROVED** the Policy on Mental Health and Wellbeing in the Workplace.

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 during discussion of 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.

12. Risk Profile Review
Ath-sgrùdadh air Geàrr-thuairisgeul Cunnairt

There was circulated to Members only Report No VAL/7/20 by the Assessor and Electoral Registration Officer.

In particular, the Assessor explained that the department was in the process of scenario planning for the Scottish Parliament election. It was felt the arrangements of the election could be carried out from a home working environment, albeit a small number of staff would still require to go into the office as long as this could be done in a safe manner. The volume of postal vote applications was a concern and scenario planning was underway regarding this.

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

The meeting concluded at 12.15 p.m.