

## AGENDA ITEM 4

### Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held REMOTELY on Friday, 20 November, 2020 at 10.30 a.m.

#### Present:

#### Representing The Highland Council:

Mr L Fraser  
Mr K Gowans  
Mr A Graham  
Mr J Gray  
Ms K Currie  
Mr A MacKinnon  
Mrs M Paterson

#### Representing Comhairle nan Eilean Siar:

Mr J Mackay

#### In attendance:

Mr W Gillies, Assessor and Electoral Registration Officer  
Ms C Stachan, Accountant, Treasurer's Office  
Mr A MacInnes, Administrative Assistant, Clerk's Office

#### Also in Attendance

Mr J Boyd, External Auditor, Grant Thornton UK

#### Mr J Gray in the Chair

#### Business

##### 1. Apologies Leisgeulan

An apology for absence was intimated on behalf of Mr A MacLeod.

##### 2. Minutes of Meetings Geàrr-chunntas Coinneamh

The had been circulated Minutes of Meeting of 18 September, 2020, the terms of which were **APPROVED**.

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

There were no declarations of interest.

##### 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**

### **Aithris Sgrùdaidh Buidseit Teachd-a-Steach**

There was circulated Report No VAL/8/20 by the Assessor and Electoral Registration Officer which set out the revenue monitoring position of the Board for the period to 31 October and the projected year end position.

In discussion, the following main points were raised:-

- There was a projected year end underspend, but there would be expenditure that may affect the final outturn relating to a recent by-election in Comhairle nan Eilean Siar, a Highland Council by-election early next year and also costs associated with preparation for the Scottish Parliamentary election next year. It was welcomed that additional funding would be made available from the Scottish Government for the Scottish Parliamentary election for an anticipated increase in postal voting. It was advised that contingency planning for the Election was being worked on with the Scottish Government. This would include advertising for temporary clerical staff to provide assistance. Capital expenditure may also be required to ensure that the electoral software works as quickly and efficiently as possible.
- it was noted that a significant part of the revenue budget underspend was Covid related and it was queried if the Department had reflected on this in terms of what efficiencies could be made going forward such as using technology more for the activities of the Department. It was advised that following a staff survey, staff had indicated that when the Covid crises was over they would like a more blended form of office and home working. Most staff could see a benefit in home working in terms of productivity and work life balance. Further, there will be potential savings in future, for example, less travelling expenses with more meetings moving online.
- In relation to the difficulties in recruiting staff, particularly Valuers, it was explained that the salary being offered was a factor and this may be an issue to discuss with HR, but the main issue was that there was a national shortage of Chartered Surveyors. As a result, the Department had appointed trainee Chartered Surveyors to try and alleviate the problem. It was discussed that allowing some staff to work remotely may be part of the solution.
- In terms of what additional training might be required for staff, it was advised that 3 members of staff were highly trained in General Data Protection Regulation (GDPR). Also, all other staff had been asked to revise their online training on GDPR and self assessments on working from home.
- It was queried if staff received a working from home allowance, how were staff coping and how often was contact made with staff. It was advised that once the Covid crises was over there would be a new normal in terms of working. It was acknowledged that homeworking did not suit all staff. Contact had been made with staff and there was a small number of staff that had some specific issues with working from home and they had been made a priority in terms of allowing them to go into the office on a limited and controlled basis. Meetings with groups of staff had been held and these meetings would continue in order to maintain links with staff working from home.

Continuing, Staff were not being paid a home allowance, but they had been made aware that they could claim a tax rebate for working from home. While

there were more staff expenses of working from home, there were also savings to be made for example less travelling for work.

- Staff had been alerted to the issue of ensuring that they had the correct home insurance for working from home.

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

## **6. External Annual Audit Sgrùdadh Bliadhnaile on Taobh A-muigh**

### **6a Report to Those Charged with Governance on the 2019/20 Audit Aithisg Dhaibhsan air a bheil Uallach airson Riaghladh air Sgrùdadh 2019/20**

There was circulated Report No VAL/9/20 by the External Auditor, Grant Thornton. The report was a summary of the External Auditors findings from their external audit work for the financial year ended 31 March 2020.

In particular, it was highlighted that due to the impact of Covid-19 the audit was conducted remotely. Therefore, an additional financial statement audit risk had been included in relation to Covid-19 to recognise the potential for misstatement on the accounts due to Covid-19. The report highlighted the significant risks of material misstatement to the accounts that had been identified in audit planning and the External Auditors responses to these. The External Auditor was pleased to report that there were no significant issues to report identified through audit testing.

Continuing, an audit adjustment had been made in relation to the IAS 19 Defined benefit pension liability, being an adjustment to reflect the impact of the McCloud legal case.

There was an emerging issue that had been picked up late in the audit process relating to the actuarial valuation in relation to the amounts that are paid to pensioners. Officers were currently engaging with the Actuary to understand what the impact was. It was unlikely that this would result in a material change to the accounts, but if so, this would require to be highlighted to the Board after the meeting.

The Board **NOTED** the report.

### **6b Letter of Representation 2019/20 Litir Riochdachaidh 2019/20**

There was circulated Report No. VAL/10/20 a copy of the annual audit letter of representation 2019/20.

The Board **AGREED** that the letter of representation be signed by the Treasurer on behalf of the Board.

### **6c Audited Accounts 2019/20 Cunntasan Sgrùdaichte 2019/20**

There was circulated Report No. VAL/11/20 which comprises the Audited Statement of Accounts for the financial year 2019/20.

As referred in item 6a above, once the updated Actuarial report had been received, this would be reviewed. If the impact was not material this would be reported in the accounts as an audit difference. If it did have a material impact, the accounts would be updated. Once concluded, it was proposed to submit the accounts by e-mail to Members for final approval.

The Board **NOTED** the position.

## 7. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/12/20 by the Assessor and Electoral Registration Officer.

In discussion, the following main points were raised:-

- The Scottish General Election Coronavirus Bill had been introduced to ensure the election could take place fairly and safely. It included bringing forward the date for postal vote applications to give more time for processing; and gave power to Ministers to hold the election over more than one day. Electoral Registration Officers had been consulted on changing the deadlines for postal votes and the extra time to allow for processing applications was welcomed.
- A decision had yet to be taken regarding whether to proceed with doorstep canvass visits, given the current situation with the virus. Consultation was in process and a risk-based approach would be utilised when making the final decision. However, it was unlikely that doorstep visits would take place given the risks associated with Covid-19.
- It was important that there was contact with staff working from home on a regular basis and that if some staff wanted to work back in the office that they be allowed to do so as long as this could be done safely and in compliance with Covid-19 guidelines.
- In terms of the effect of home working on home insurance, the onus was on the employee to advise the Insurance Company when they were renewing their policy as there would be a change in the risk.
- In relation to the backlog of valuation appeals this was a concern in terms of the workload on the Department.

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

## 8. Code of Corporate Governance 2020/21 Còd Riaghlachais Chorporra 2020/21

There was circulated Report No. VAL/13/20 by the Assessor and Electoral Registration Officer.

In particular, it was highlighted that the first sentence of the last paragraph on page 2 of the document be amended to read:- “The activities of valuing property and registering electors are statutory duties placed directly on the Assessor and ERO by the Scottish Parliament, UK Parliament and Constituent Authorities.”

The Board **APPROVED** the Code of Corporate Governance 2020/21 with the inclusion of the above amendment.

**9. Policy on Control of Asbestos  
Poileasaidh air Smachd air Asbesto**

There was circulated Report No. VAL/14/20 by the Assessor and Electoral Registration Officer.

It was highlighted that any budgetary implications as a result of asbestos surveys being carried out on the Department's properties would be submitted to the next meeting.

The Board **APPROVED** the Policy on Control of Asbestos.

**10. Policy on Electricity at Work  
Poileasaidh air Dealan aig an Obair**

There was circulated Report No. VAL/15/20 by the Assessor and Electoral Registration Officer.

The Board **APPROVED** the Policy on Electricity at Work.

**11. Model Complaints Handling Procedure  
Modail Modh-obrach Làimhseachadh Ghearanan**

This item was withdrawn and it would instead be submitted to the next meeting.

**12. Dates of Meetings 2021  
Cinn-latha Choinneamhan 2021**

The Board **AGREED** the following dates for their meetings in 2021:-

Friday, 26 February; Friday, 18 June; Friday, 24 September; Friday, 26 November

All the meetings will commence at 10.30 a.m.

The meeting concluded at 11.50 a.m.