

## 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, 19 March, 2021 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  
Mr A MacLeod

#### 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

Apologies for absence were intimated on behalf of Mr D MacLeod and Ms L Denovan, Treasurer.

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

There were no declarations of interest.

##### 3. Membership Ballrachd

The Board **NOTED** that Mr G Fulton had been appointed as a Comhairle nan Eilean Siar substitute Member replacing Mr F Cunningham.

**4. Minutes of Meeting**  
**Geàrr-chunntas Coinneimh**

There had been circulated Minutes of Meeting of 20 November, 2020, the terms of which were **APPROVED**.

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

There were no matters arising from the Minutes.

**6. Revenue Budget Monitoring Statement**  
**Aithris Sgrùdaidh Buidseit Teachd-a-Steach**

There was circulated Report No VAL/1/21 by the Assessor and Electoral Registration Officer which set out the revenue monitoring position of the Board for the period to 31 January, 2021.

In discussion, the following main points were raised:-

- At this point in the year, the overall outturn was expected to be an underspend of £0.197m, however, preparation work for the Scottish Parliament election would fall in the final quarter of the financial year.
- In line with Scottish Government guidance on the Covid-19 pandemic, staff continue to work from home and as previously reported, it was unclear when a full return to the office can be expected. It was acknowledged that for some staff it was difficult working full time from home and the Department did what it could to help, including regular contact with staff, providing equipment/office chairs, carrying out workplace assessments and it was possible for some staff to continue to work in the office.
- Doorstep canvassing had not taken place due to the Covid-19 restrictions, but that canvassers would be used to process postal vote applications.
- In preparation for the Scottish Parliament election, laptops have been borrowed from Wipro however, large screens and other equipment such as keyboards will be required. As Wipro currently has no stock of these items, they will be purchased through external sources. It was anticipated that as there was likely to be more homeworking in future, these large screens etc, would be put to good use in future.
- The Electoral Registration Officer was in the process of moving to a cloud hosting service for the electoral management software system. There had been recent meetings with cyber security agencies and it was acknowledged that a secure cloud hosting service was more robust in terms of cyber security than a less than perfectly managed in-house system. There was broad encouragement from the UK Government and Scottish Government to move to a Cloud hosting service to hold data.

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

**7. Proposed Revenue Budget 2021**  
**Buidseat Teachd-a-Steach 2021**

There was circulated Report No. VAL/2/21 by the Assessor and Electoral Registration Officer which set out for approval a proposed revenue budget for financial years 2021/24.

A change to the report was advised as follows:- The first paragraph of the Budget Proposal section was to be replaced with the following paragraph "The proposed budget represented an increase of 2.3%. In relation to this proposed increase, 1% was due to additional computing costs and 1.5% is attributable to an unachievable saving in Electoral Registration staffing efficiencies. The increase over the 3 yearly budget projection was however only 1.4%." It was highlighted that the budget figures in the report remained the same.

The proposed budget made reasonable provision for the Assessor to carry out his statutory duties in the current year and taken together with additional funding from the Scottish Government it should allow preparation for three yearly revaluations and other Barclay reforms. However, there was a risk that the level of service would be reduced.

In discussion, the following main points were raised:-

- It was envisaged that there would be office rationalisation. However, there would be no immediate saving from the Department moving out of Moray House into a Highland Council premises, as the rent was favourable compared to current market rents. From staff surveys carried out, staff were likely to want a greater degree of home working post Covid-19 and this would allow opportunities for office rationalisation. However, a significant amount of space in offices was taken up with paper files and consideration was being given to how paper files could be digitalised as part of any office rationalisation.
- There was no expectation that paper files would be used by staff home working for security purposes. There were risks with data being used during home working, but data being viewed on a screen did allow for greater security than paper files. The Department was aware of security of information issues from working from home and did consider these issues.
- The Department had been unable to recruit suitable professionally qualified staff. There remained a need for more professional staff but it was accepted that there was little prospect of filling these posts in the current market at current salary levels, which were generally lower salaries compared to other Authorities. While less than ideal from an operational stance, it had been possible to identify cash savings as a consequence.

The Board **APPROVED** the proposed budget.

## **8. Draft Annual Audit Plan 2020/21 Plana Sgrùdaidh Bliadhna 2020/21**

There was circulated Report No VAL/3/21 by External Auditor, Grant Thornton setting out the 2020/21 Draft Annual Audit Plan for the Highland and Western Isles Valuation Joint Board. The report set out the planned work to be carried out in connection with the 2020/21 audit.

In discussion the following main points were raised:-

- In terms of the valuation of the Pension Fund being sufficient to meet liabilities, it was explained that the Pension Fund valuation in the Accounts reflected the Board's share of the Pension Scheme's assets and liabilities. Officers engaged with Hymans Robertson, the Pension Fund Actuary, to obtain an Actuarial valuation. Hymans Robertson used a number of key assumptions and

judgements and as part of the external audit, the reasonableness of those was reviewed. Therefore, the valuation in the Accounts was a best estimate of those assumptions. Assurances were also sought on the valuation of the Fund assets as part of the audit process.

- It was advised that every 3 years a triennial valuation of the Pension Fund was undertaken in which a full valuation assessment was undertaken of all the admitted bodies to the scheme. The triennial valuation had recently been completed and the Board's share of the valuation of assets and liabilities was reviewed to ensure it was appropriate.
- In terms of Property investments held in the Pension Fund, there may be a degree of reduction in these investments to reflect uncertainty in the property market post Covid-19 as organisations/businesses reflected on their property requirements.

The Board **NOTED** the contents of the report and that following completion of external audit planning procedures, the Audit Plan would be finalised and distributed to Board Members and Audit Scotland.

## **9. Departmental Report Aithisg Roinneil**

There was circulated Report No VAL/4/21 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.

In discussion, the following main points were raised by Members:-

- ERO staff were commended for their work on the Aird and Loch Ness By-Election held on 11 March, 2021 under challenging conditions because of Covid-19;
- The deadline for applying for a postal vote application for the Scottish Parliament Election would be provided to Councillor M Paterson;
- As part of the contingency planning for the Scottish Parliament Election it was identified that the normal process for in house scanning of postal vote applications was not viable in a covid safe manner. This was particularly so given the anticipated increase in volume of postal voting applications. The decision was therefore taken to make use of a scanning bureau. The overall most secure and efficient approach that could be identified was to utilise the service offered by the Department's election management software supplier based in Warrington which had the advantage of being an efficient process and maintaining a high degree of confidence in security of data. There had been a very small number of enquiries made to the Department's offices regarding the use of the Warrington address, however the position had largely been accepted once the reason was explained. This practice was not unusual in terms of processing applications outwith national boundaries, but the public perception issue was noted and was being monitored.

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

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

There was circulated Report No. VAL/5/21 by the Assessor and Electoral Registration Officer which detailed an updated Model Complaints Handling Procedure for approval.

The Board **APPROVED** the updated Model Complaints Handling Procedure.

The meeting ended at 12.25 p.m.