

AGENDA ITEM 3

Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held Remotely via Microsoft Teams on Friday, 26 November, 2021 at 10.35 a.m.

Present:

Representing The Highland Council:

Mrs M Cockburn (substitute)
Mr L Fraser
Mr A Graham
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 M Thomson, Office & Support Manager, Assessor & Electoral Registration Service
Ms C Stachan, Accountant, Treasurer's Office
Ms L Harrison, Accountant, Treasurer's Office
Mr A MacInnes, Administrative Assistant, Clerk's Office

Also in Attendance

Mr J Boyd, External Auditor, Grant Thornton UK

Mr L Fraser in the Chair

Business

1. Apologies Leisgeulan

Apologies for absence were intimated on behalf of Mr K Gowans and Mr A MacKinnon.

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 24 September, 2021, the terms of which were **APPROVED**.

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

i Valuer appointment- It was confirmed that a new Valuer had been recruited and was now in post.

ii Financial Regulations – it was advised that the Board’s Financial Regulations were last reviewed in June, 2017 and would be reviewed again in 2022. This was in line with the review period of Highland Council’s Financial Regulations, on which the Boards Financial Regulations were mirrored.

5. Revenue Budget Monitoring Statement 2021/22 Aithris Sgrùdadh Buidseit Teachd-a-Steach 2021/22

There was circulated Report No VAL/17/21 by the Assessor and Electoral Registration Officer which set out the revenue monitoring position of the Board for the period to 31 October, 2021 and the projected year end position. Net expenditure to date was £1.555m and represented 45% of the annual budget of £3.445m. At this point in the year, the overall outturn was expected to be an underspend of £0.151m, however this projection was sensitive to the eventual outturn of the annual electoral canvass.

In discussion, the following main points were raised:-

- The projected underspend mainly related to vacancies in staffing. The funding for these vacancies could not be rolled into the next financial year as the Board’s reserves were at the maximum amount that could be held. Any surplus in funding would be handed back to Constituent Authorities. The vacant posts would remain on the establishment and next year’s proposed budget would include funding for these posts.
- While there was a significant underspend at this point in the year in legal expenses, Counsel had been engaged for future Valuation Appeal Hearings throughout November. Further, it was not yet clear if further legal expenses would need to be paid as a result of Covid-19 related appeals to the Lands Tribunal Scotland.
- It was advised that the funding the Assessor and Electoral Registration Officer receives from the Scottish Government via the block grant was deemed to be sufficient to carry out normal election expenditure. Only extraordinary expenditure was likely to receive additional funding and it was unlikely that any further monies would be received for this financial year.
- Individual Electoral Registration funding from the Cabinet Office had been expected to be around £15k, however confirmation had been received that there would be no funding in the current financial year. This funding had been reducing each year, as had been made clear at the outset by the Government, and while a reduction to no funding had been anticipated, it was a year or two earlier than expected.

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 2020/21 Audit Aithisg Dhaibhsan air a bheil Uallach airson Riaghladh air Sgrùdadh 2020/21

There was circulated Report No VAL/18/21 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 2021.

Following a summary of the report, Members in particular noted the recommendation that the Board should consider strategic risks. It was confirmed the Board were presented with a Risk Register on an annual basis. There had been a delay in presenting the most recent version of the Risk Register and this would be presented to the next Board meeting.

The Board **NOTED** the report and that a Risk Register would be presented to the next meeting of the Board.

6b Letter of Representation 2020/21
Litir Riochdachaidh 2020/21

There was circulated Report No. VAL/19/21 a copy of the annual audit letter of representation 2020/21.

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

6c Audited Accounts 2020/21
Cunntasan Sgrùdaichte 2020/21

There was circulated Report No. VAL/20/21 which comprises the Audited Statement of Accounts for the financial year 2020/21.

Members having expressed their appreciation to all the Officers for their hard work in producing the accounts for audit, the Board **APPROVED** the Audited Accounts 2020/21.

7. Departmental Report
Aithisg Roinneil

There was circulated Report No VAL/21/21 by the Assessor and Electoral Registration Officer which outlined the main business of the department since the last meeting.

In discussion, the following main points were raised:-

- Preparations were currently being made for the annual canvass and the Highland Council Ward 21, Fort William and Ardnamurchan by-election.
- Resolution of revaluation appeals neared completion. Further, the UK Government had commenced introduction of measures to rule out COVID-19 appeals in England and the Scottish Government was engaged in a consultation process in relation to similar legislation. Also, preparatory work had commenced for the 2023 Revaluation.
- The Board congratulated the Office and Support Manager who had achieved a Diploma in Electoral Administration.
- It was intended to bring to the next Board meeting a proposal for minor changes to the management structure to accommodate changing requirements and capabilities.
- Staff had done a tremendous job during the Covid-19 pandemic, in very challenging circumstances and their efforts were commended by the Board.

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

8. Code of Corporate Governance 2021/22
Còd Riaghlachais Chorporra 2021/22

There was circulated Report No. VAL/22/21 by the Assessor and Electoral Registration Officer which provided an overview of the functions of the Board and described aspects of its governance and management.

Following consideration, the Board **APPROVED** the Code of Corporate Governance 2021/22.

9. Dates of Meetings 2022
Cinn-latha Choinneamhan 2022

The Board **AGREED** the following dates for their meetings in 2022:-

Friday, 18 February; Monday, 20 June; Friday, 23 September; Friday, 25 November

All the meetings would commence at 10.30 a.m.

It was also highlighted that if Members were not able to attend any meetings, then they should arrange for their substitute to attend.

The meeting concluded at 11.20 a.m.