

## AGENDA ITEM 4i

### 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, 18 February, 2022 at 10.30 a.m.

#### Present:

#### Representing The Highland Council:

Mr L Fraser  
Mr K Gowans  
Mr A Graham  
Mr D Mackay  
Mrs M Paterson

#### Representing Comhairle nan Eilean Siar:

Mr J Mackay

#### In attendance:

Mr W Gillies, Assessor and Electoral Registration Officer  
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 A MacKinnon and Mr A MacLeod.

##### 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 26 November, 2021, the terms of which were **APPROVED**.

##### 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 2021/22 Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2021/22

There was circulated Report No VAL/1/22 by the Assessor and Electoral Registration Officer which set out the revenue monitoring position of the Board for the period to 31 January, 2022 and the projected year end position. Net expenditure to date was £2.385m and represented 69% of the annual budget of £3.445m. At this point in the year, the overall outturn was expected to be an underspend of £0.071m, however this projection was sensitive to the eventual outturn of the annual electoral canvass.

In discussion, the following main points were raised:-

- In relation to any underspend at the end of the financial year this would be returned to Constituent Authorities provided the allowable reserves in the budget were at their maximum level. The reserves were set at 5% of the budget for 2021/22 which was £172k at end of March 2022. The reserves were currently at £167k so there was capacity for £5k of any underspend to be put into reserves with the remaining underspend to be returned to Constituent Authorities.
- It was explained that apportioned costs of £60k were costs recharged from The Highland Council for Central Support Services, largely HR, Corporate Governance and Finance services.
- There was provision in the budget of £40k to accommodate dilapidations for the Dingwall Office, the lease of which would terminate in June, 2022.

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

## 6. Proposed Revenue Budget 2022

This item was **DEFERRED** pending further dialogue on the budget proposals between the Board and the Constituent Authorities.

## 7. Draft Annual Audit Plan 2021/22 Plana Sgrùdaidh Bliadhnaile 2021/22

There was circulated Report No. VAL/3/22 by the External Auditor, Grant Thornton setting out the 2021/22 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 2021/22 audit.

In particular, it was confirmed that in relation to significant audit risks in the Audit plan these were the same as in the previous year and reflected risks similar to the majority of public sector organisations and were included in audit standards.

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

## 8. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/4/22 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:-

- Staff were thanked for all their hard work on the local government by-election held in December, 2021. This election had been carried out successfully with no clerical errors recorded.
- Doorstep canvassing was due to commence later this month after easing of restrictions due to the Omicron variant. It was acknowledged that people would still be anxious about contracting Covid. However, doorstep canvassing was a statutory requirement and it was intended to carry out this duty on a reduced basis following a health and safety review and there would be very little contact with individuals.
- There was a medium term plan to digitise files in all offices, starting with the Dingwall office files as this was due to close. Until this could be carried out, temporary storage was required for files in the Dingwall Office and the department was currently trying to source storage space. It was suggested that there may be storage space available at Fort George or at the former Highland Council's Inverness bunker at Raigmore.
- Arrangements would be made for all Members of Highland Council and Comhairle nan Eilean Siar to receive an application form to receive a copy of the electoral register 2021/22.

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

## 9. Service Plan 2022-2025

There was circulated Report No. VAL/5/22 by the Assessor and Electoral Registration Officer which presented detailed information on the work the Assessor and ERO undertakes and operational challenges faced by the Board.

The Board **DEFERRED** consideration of the Service Plan 2022-2025 to the next meeting in order to allow Members more time to read the document.

## 10. Financial Regulations

There was circulated Report No. VAL/6/22 by the Assessor and Electoral Registration Officer which detailed the Board's updated Financial Regulations. The Financial Regulations had been drawn up in consultation with the Treasurer and mirrored the Highland Council's Financial Regulations.

The Board **APPROVED** the updated Financial Regulations.

## 11. Staff Whistleblowing Policy

There was circulated Report No. VAL/7/22 by the Assessor and Electoral Registration Officer which updated the Board's Staff Whistleblowing Policy. The policy mirrored Highland Council's Staff Whistleblowing Policy.

The Board **APPROVED** the updated Staff Whistleblowing Policy.

## **12. Recess Powers** **Cumhachdan Fosaidh**

Members were advised that the legislation establishing the Board stated that the Convener and Depute Convener will each continue in post until the local government election on 5 May, 2022.

There would then be a period before the new Board meets on 20 June 2022 and appoints its office bearers when each office will necessarily be vacant.

The Board **AGREED** that:-

i between the Election and the first meeting of the Board, powers to deal with urgent business requiring Board approval, be exercised by the Clerk, in consultation with the Assessor and Electoral Registration Officer (or, in his absence, the Assistant Assessor and Electoral Registration Officer).

ii any use of such recess powers be reported to the first meeting of the new Board following the Elections.

## **13. 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 items on the grounds that they involved the likely disclosure of exempt information as defined in Paragraphs 1 and 14 of Part 1 of Schedule 7A of the Act.

## **14. Risk Profile Review** **Ath-sgrùdadh air Geàrr-thuairisgeul Cunnairt**

There was circulated to Members only Report No VAL/8/22 by the Assessor and Electoral Registration Officer which provided an updated risk profile that forms part of the governance arrangements.

Following consideration, the Board **NOTED** the content of the report.

## **15. Management Structure Review**

There was circulated to Members only Report No. VAL/9/22 by the Assessor and Electoral Registration Officer.

Following consideration, the Board **APPROVED** the recommendations detailed in the report.

The meeting concluded at 11.30 a.m.