

## Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held in Council Headquarters, Glenurquhart Road, Inverness on Friday, 22 September, 2023 at 10.30 a.m.

### Present:

#### Representing The Highland Council:

Mr B Boyd  
Mr M Cameron  
Mr L Fraser  
Mr A Graham  
Ms J McEwan  
Mrs M Paterson

#### Representing Comhairle nan Eilean Siar:

Mr G Murray

### In attendance:

Mr F Finlayson, Assessor and Electoral Registration Officer  
Ms L Harrison, Accountant, Treasurer's Office  
Ms D Sutherland, Strategic Lead (Corporate Audit & Performance), Highland Council  
Mr A MacInnes, Interim Senior Committee Officer, Clerk's Office

### Also in attendance:-

Ms E Scoburgh, Senior Audit Manager and Mr D Fraser, Audit Scotland

### Mr L Fraser in the chair

## Business

### 1. Apologies Leisgeulan

An apology for absence was intimated on behalf of Mr D Crichton.

### 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 June, 2023, the terms of which were **APPROVED**.

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

Members would be reminded that if they were unable to attend a meeting then they should arrange a substitute member to attend in their place.

## 5. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/16/23 by the Assessor and Electoral Registration Officer which outlined the main business of the department since the last meeting.

In relation to the implementation of review of self-catering units currently on the valuation roll questionnaires had been issued to ascertain whether properties met the criteria of the new regulations. Steps were being taken to return those properties which either do not meet the criteria or have not responded, to the council tax list. So far 268 properties had been returned from the valuation roll to the council tax list; 3226 properties had been retained on the valuation roll; and 1643 properties had still to be determined.

It was noted that Electoral Registration Officer staff had attended the Highland Youth Parliament conference in Inverness to encourage voter registration and were undertaking some work with the Returning Officer staff in Comhairle nan Eilean Siar to promote electoral registration and Voter ID to 5<sup>th</sup> and 6<sup>th</sup> year pupils.

The department was occasionally asked for its logo, but it did not have one. All other Assessors departments had a logo and it was felt that it would be appropriate for the department to have a logo that would distinguish it from the constituent authorities. It was highlighted that The Highland Council graphic design staff may be able to assist with this.

An undertaking was given to provide Councillor Paterson information in relation to a post code change for her property.

The Board **NOTED** the recent activities of the department as set out in the report and that having a logo for the department would be explored.

## 6. Revenue Budget Monitoring Statement 2023/24 Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2023/24

There was circulated Report No VAL/17/23 by the Assessor and Electoral Registration Officer.

It was highlighted that overtime was being worked by staff across the department on digitisation of non-domestic files in an effort to clear the additional space being rented at Moray House. Further staff were being recruited to assist with the digitisation project. It was intended to move out of the additional office space being rented at Moray house as soon as possible. In response to a query, there was the potential for outsourcing the digitisation work and this would be explored.

In relation to an underspend in staff costs, this was due to recruitment challenges and if there was a full complement of staff, this budget would be fully spent.

The Board **NOTED** the content of the report and that outsourcing the digitisation on non-domestic files would be explored.

## 7. External Annual Audit Sgrùdadh Bliadhnail on Taobh A-muigh

### **7a Letter of Representation 2022/23 Litir Riochdachaidh 2022/23**

There was circulated Report No. VAL/18/23 a copy of the annual audit letter of representation 2022/23.

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

### **7b Audited Accounts 2022/23 Cunntasan Sgrùdaichte 2022/23**

The Audited Statement of Accounts (Report No. VAL/19/23) for the financial year 2022/23 were available for viewing on The Highland Council's website.

In particular, clarification was sought and provided in relation to the Board's pension assets/liabilities.

The Board **APPROVED** the Audited Accounts 2022/23 for signature.

### **7c Report to Those Charged with Governance on the 2022/23 Audit Aithisg Dhaibhsan air a bheil Uallach airson Riaghladh air Sgrùdadh 2022/23**

There was circulated Report No VAL/20/23 by the External Auditor, Audit Scotland.

The report concluded the 2022/23 external audit and it was intended to issue an unqualified audit opinion on the annual report and accounts. Thanks were extended to the finance team for supporting the audit process.

The Board **NOTED** the report.

### **7d Annual Audit Report 2022/23**

There was circulated Report No. VAL/21/23 by the External Auditor, Audit Scotland.

Following a summary of the report by Audit Scotland, it was highlighted that the Assessor & ERO was looking to create and sustain a new working environment with a more flexible approach to home and office working to help address recruitment challenges the Board had encountered over a number of years, including exploring different options with The Highland Council HR team such as modern apprenticeships etc.

It was noted that the Board was returning £303k to constituent authorities due to an underspend in the budget.

The Board **NOTED** the report.

## **8. Code of Corporate Governance 2023/24**

There was circulated Report No. VAL/22/23 by the Assessor and Electoral Registration Officer which provided an updated Code of Corporate Governance.

The Board **APPROVED** the Code of Corporate Governance 2023/24.

## 9. Internal Audit Reports

### 9a Internal Audit Annual Report 2022/23

There was circulated Report No. VAL/23/23 by the Strategic Lead (Corporate Audit & Performance), Highland Council, which provided an assessment of the Board's framework of governance, risk management and control, and the associated opinion which provided information for the Board's Annual Governance Statement.

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

### 9b Internal Audit Annual Plan 2023/24

There was circulated Report No. VAL/24/23 by the Strategic Lead (Corporate Audit & Performance), Highland Council which detailed planned audit work to be undertaken during 2023/24 by The Highland Council's Internal Audit Team.

The Board **APPROVED** the 2023/24 Internal Audit Plan.

## 10. 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 for the following item on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 1 of Part 1 of Schedule 7A of the Act.

## 11. Management Structure Review

There was circulated to Members only Report No VAL/25/23 by the Assessor and Electoral Registration Officer in relation to a management structure review for consideration by the Board.

During discussion, following a request, information would be provided to members on voter identification for UK Parliamentary General Elections.

Following a summary of the report by the Assessor and ERO and discussion, the Board **APPROVED** the management structure proposals within the report.

The meeting concluded at 11.25 a.m.