

## 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, 9 February, 2024 at 10.30 a.m.

### Present:

#### Representing The Highland Council:

Mr M Cameron (remote)  
Ms T Collier (remote)  
Mr L Fraser  
Mr A Graham  
Ms J McEwan  
Mrs M Paterson

#### Representing Comhairle nan Eilean Siar:

Mr D Crichton  
Mr G Murray

### In attendance:

Mr F Finlayson, Assessor and Electoral Registration Officer  
Ms M Thomson, Depute Electoral Registration Officer/Business Manager  
Ms L Harrison, Accountant, Treasurer's Office  
Mr A MacInnes, Senior Committee Officer, Clerk's Office

### Also in attendance:-

Ms E Scoburgh, Audit Scotland  
Mr D Fraser, Auditor, Audit Scotland

### Mr L Fraser in the chair

## Business

### 1. Apologies for absence Leisgeulan

Apologies for absence were intimated on behalf of Mr B Boyd and Mr S Mackie.

### 2. Declarations of Interest/Transparency Statement Foillseachaidhean Com-pàirt

There were no declarations of interest/transparency statements.

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

The had been circulated Minutes of Meeting of 17 November, 2023, the terms of which were approved.

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

It was advised that no progress had been made as yet on a logo for the department, given the pressure of other business. However, initial discussions had been held with Highland Council's ICT services about the department having an e-mail address that reflects its identity as a separate organisation.

An update was provided in relation to arrangements for the Board meeting in Stornoway on 20 June. Given the new flight times and later arrival in Stornoway for those members flying to Stornoway on 20 June, the Board **agreed:-**

- i that the Board meeting on 20 June, 2024 commence at 11.45 am; and
- ii that if Members opted to fly on Thursday 20 June and return on Friday 21 June, the overnight accommodation costs be paid by Members themselves.

## **5. Departmental Report Aithisg Roinneil**

There was circulated Report No VAL/1/24 by the Assessor and Electoral Registration Officer which outlined the main business of the department since the last meeting.

Following a summary of the report by the Assessor and Electoral Registration Officer, an update was provided in relation to recruitment to vacancies in the department and it was hoped that all vacancies would be filled soon.

It was noted that from 16 January 2024 the rules on eligibility to register as an overseas voter changed. The previous rule that someone could only register for 15 years after they left the UK was abolished. This effectively allowed votes for life and would apply to UK parliamentary elections only. A members briefing note would be issued on all the changes relating to overseas voters.

It terms of the recent cyber attack on Comhairle nan Eilean Siar IT systems, it was confirmed that there had been no impact on the Board's IT systems as a result of this incident. Specifically, the electoral register of the Western Isles had not been compromised.

Information on appointments to posts in the department's Western Isles office would be shared with Western Isles members.

Due to the self catering legislation change, there been a trend towards self catering premises coming off the valuation roll and going onto the Council tax register.

The Board **noted:-**

- i the recent activities of the department as set out in the report; and
- ii a members briefing note would be issued on the changes relating to overseas voters.

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

There was circulated Report No VAL/2/24 by the Assessor and Electoral Registration Officer.

It was highlighted that at this point in the year, the overall outturn was expected to be an underspend of £0.068m, however, as in previous years, this projection was sensitive to the eventual outturn of the annual electoral canvass. There were also unfilled vacancies across the department. It was highlighted that the pay award had been included in the budget so the underspend was much less than previously forecast.

In discussion, it was understood that the Highland Council during a consultation, did raise the issue of changing the names of some constituencies with the Boundary Commission for Scotland but to no success.

It was noted that there was a delay in the reporting of Board members' expenses. It was advised that the year-end expenses would be included in the next revenue monitoring statement.

The Board **noted** the content of the report.

## **7. Proposed Revenue Budget 2024 Buidseat Teachd-a-Steach 2024 ga Mholadh**

There was circulated Report No. VAL/3/24 by the Assessor and Electoral Registration Officer. The report set out for approval a proposed revenue budget for financial year 2024/25 and indicative revenue budgets for 2025/26 and 2026/27. The 2025/26 and 2026/27 budgets would be reviewed when setting the budget in future years.

Following commentary on the report by the Assessor and Electoral Registration Officer, Members during consideration, referred to statutory duties the department required to discharge that could not be deferred making it difficult to make savings, and it could not generate additional income. Therefore, it was left to the department to make efficiency savings which were detailed in the report.

Further, reference was made to the lease on the Inverness office ending in May 2025. The Assessor intended to seek early engagement with the landlord's agent with a view to assessing whether a new lease would be advantageous. Early engagement was necessary if the Assessor is required to look for alternative accommodation.

The Board **approved** the revenue budget for 2024 and indicative revenue budgets for 2025/26 and 2026/27.

## **8. Annual Audit Plan 2023/24 Plana Sgrùdaidh Bliadhnaile 2023/24**

There was circulated Report No. VAL/4/24 by the External Auditor, Audit Scotland setting out the 2023/24 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 2023/24 audit.

Following commentary on the report by Audit Scotland, Members in consideration, referred to the audit looking at the financial sustainability of the Joint Board. It was queried how this would be assessed given the Board was required to meet statutory duties and it had to be funded to undertake these duties. It was advised that the audit would look at how effectively the Board was planning ahead with its finances to ensure its financial sustainability and delivery of its statutory duties. It was noted that the Board had just agreed a 3 year financial plan which was positive.

It was advised that the Board's audit reports were compared with other Boards' audits and this comparison would be incorporated in this year's annual report. Further, auditors did liaise with each other in respect of audits of other Boards. There was an overview of all final audit reports and key findings were highlighted usually in a local government overview report.

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

**9. Dates for meetings 2024**  
**Cinn-latha Choinneamhan 2024**

The Board **agreed** the following meeting dates for 2024:-

Monday, 23 September  
Wednesday, 20 November

All meetings to commence at 10.30a.m.

The meeting concluded at 11.36 a.m.