

Highland and Western Isles Valuation Joint Board

Minutes of Meeting of the Highland and Western Isles Valuation Joint Board held in Committee Room 1, Council Offices, Sandwick Road, Stornoway on Thursday, 20 June 2024 at 11.45am.

Present:

Representing The Highland Council:

Mr L Fraser
Mr A Graham (remote)
Ms J McEwan
Ms K MacLean (substitute) (remote)
Mrs M Paterson

Representing Comhairle nan Eilean Siar:

Mr D Crichton
Mr M K MacDonald (substitute)

In attendance:

Mr F Finlayson, Assessor and Electoral Registration Officer
Mr R Christie, Depute Assessor and Electoral Registration Officer
Ms D Sutherland, Strategic Lead Corporate, Audit & Performance, Highland Council
Ms L Harrison, Accountant, Treasurer's Office
Ms A Macrae, Senior Committee Officer, Highland Council

Also in attendance:-

Ms E Scoburgh, 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, Mr M Cameron, Ms T Collier, 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 9 February 2024, the terms of which were **APPROVED**.

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

The following matters were raised on the Minutes:

- it was confirmed two quotes had been received for a logo for the Department and a further report on progress would be provided to the next meeting. An update would also be provided on the Department having an e-mail address that reflected its identity as a separate organisation;
- the action being taken to mitigate the risks of the Board being subject to a cyber attack. It was explained that meetings had been held with senior officers in the Highland Council's ICT Services who had provided an assurance the Board's IT systems were very secure. This was an ongoing process and further meetings were planned going forward;
- the importance of warning staff about the risks through blackmail or from using their laptop in a public place in relation to fraudsters gaining access to their log-on information to access systems. A common route used to induce individuals to reveal password and other secure information was through phishing emails. Staff were regularly reminded to be aware about this threat and would be tested throughout the year. It was important Members and staff continued to be vigilant;
- there had been a delay in the reporting of Board members' expenses due to the introduction of the new accounting system, however it was anticipated a monitoring report on this matter would be provided to the next meeting; and
- an update was provided on the lease on the Inverness office ending in May 2025 during which it was confirmed that initial discussions had been held with the landlord's agent who had indicated further talks would be welcome over the summer months. The intention was to bring forward a confidential paper on this matter to the Board in September/November 2024, depending on progress.

5. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/5/24 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, the following main points were raised by Members:-

- the Board's thanks be conveyed to the staff for working exceptionally long hours in delivering the forthcoming General Election on 4 July 2024;
- clarification was sought and provided on the legacy 2017 running roll appeals which were making their way through the appeals system and the tribunal hearings that had been scheduled. There was confidence those appeals would be disposed of in accordance with the timetable;
- an explanation was sought and provided on where the boundaries lay in relation to electoral registration in terms of the Department's responsibilities and those of the Returning Officer for the forthcoming General Election;
- the nature of the complaints in relation to electoral registration as detailed in section 5 of the report. The Assessor and Electoral Registration Officer confirmed he would be content to provide more detail on this matter to future meetings;
- an explanation was sought and provided in relation to the legal requirement for voters to show photographic ID at polling stations, including the acceptability of bus passes, and the application process for a Voter Authority Certificate;

- clarification was sought and provided on the resources available to the Department given the pressures associated with the timetable for the General Election and the impact of changes in constituency boundaries; and
- in response to a query, further clarity was provided on shooting rights and ongoing disputes over these rights on sites on which there was nothing to shoot and confirmation provided that the position with RSPB sites would be checked.

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

6. Code of Conduct for Employees Còd-giùlain airson Luchd-obrach

There was circulated Report No. VAL/6/24 by the Assessor and Electoral Registration Officer which detailed a new Code of Conduct for Employees.

Thereafter, a point was raised on the potential for there to be a standard code of conduct for the whole public sector rather than individual public sector organisations having to reinvent their own version. It was explained that while it was accepted there were many areas where documents could be standardised, there were slight nuances between organisations. Key issues from an audit perspective was the inclusion of 'The Seven Principles of Public Life' and the fact the Code was reviewed in line with how the Board operated and adjusted accordingly.

The Board **APPROVED** the Code of Conduct for Employees.

7. Unaudited Accounts 2023/24 Cunntasan Neo-sgrùdaichte 2023/24

Following an update, the Board **NOTED** that the Unaudited Statement of Accounts for the financial year 2023/24 are close to being finalised and would be e-mailed to Members' prior to them being submitted to the appointed auditor, Audit Scotland.

8. Internal Audit Reports Aithisgean In-sgrùdaidh

8a Information Management Arrangements Ullachaidhean Stiùireadh Fiosrachaidh

There was circulated Report No. VAL/8/24 by the Strategic Lead (Corporate Audit & Performance), Highland Council, which provided details of the audit review of information management arrangements.

In discussion, an explanation was sought and provided in relation to the audit opinion of 'reasonable assurance' based on the issues identified in the six recommendations set out in the Internal Audit Final Report. In response to a query, an update was also provided on progress with the Action Plan and associated target dates.

The Board **NOTED** the Internal Audit report findings and audit opinion provided.

8b Internal Audit Annual Report 2023/24
Aithisg Bhliadhnaidh In-sgrùdaidh 2023/24

There was circulated Report No. VAL/9/24 by the Strategic Lead (Corporate Audit & Performance), Highland Council which included an assessment of the Board's framework of governance, risk management and control, and the associated opinion which provides information for the Board's Annual Governance Statement.

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

8c Internal Audit Annual Plan 2024/25
Plana In-sgrùdaidh 2024/25

There was circulated Report No. VAL/10/24 by the Strategic Lead (Corporate Audit & Performance), Highland Council which provided details of the planned work of audit reviews to be undertaken during 2024/25.

In response to a query, it was explained that a wide ranging review of the General Election 2024 would be undertaken afterwards by all Electoral Registration Officers in Scotland.

The Board **APPROVED** the 2024/25 Internal Audit Annual Plan.

Thereafter, reference was made to the importance of Members attending Board meetings, particularly given its relatively small membership, and the Chair advised he had raised the matter of attendance with the Convener. In discussion, it was suggested the potential for Member attendance to be recorded in tabular form and reported on an annual basis be considered and the Chair undertook to follow up on this issue.

The meeting concluded at 12.40pm.