

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 Monday, 23 September, 2024 at 10.30 am.

Present:

Representing The Highland Council:

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

Representing Comhairle nan Eilean Siar:

Mr M K MacDonald (substitute)
(remote)

In attendance:

Mr F Finlayson, Assessor and Electoral Registration Officer
Mr R Christie, Depute Assessor and Electoral Registration Officer (remote)
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, Senior Audit Manager, Audit Scotland (remote)
Mr D Fraser, Audit Scotland

Mr L Fraser in the Chair

Business

1. Apologies for absence Leisgeulan

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

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 20 June, 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:

- An update was provided on progress for a logo for the department and a number of draft designs for the logo were displayed. A report on this matter would be submitted to the next meeting.
- Staff were regularly reminded to be aware of 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.
- An update was provided on the new accounting system. Budgets had now been uploaded to the new system and a revenue budget monitoring report would be submitted to the next meeting.

5. Departmental Report Aithisg Roinneil

There was circulated Report No VAL/11/24 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:-

- It was requested that the Board's thanks be passed onto staff for all their dedication and hard work during the UK Parliamentary General Election in July;
- Changes in legislation and the timing of the election resulted in staff working excessive hours. This was in part due to prearranged annual leave with a shortage of staff but also complexities in the legislation changes and new government systems which had not been tested to any great extent in Scotland. As a result, staff had found this election very challenging to administer. The department had been training technicians and clerical staff on election work to provide extra staff resources for elections.
- There was discussion on the difficulties faced with the new ERO Portal which electors can use to apply for Voter Authority Certificates, postal or proxy voting or to vote as an Overseas Elector. A feedback meeting was held on 16 August 2024 with a research company on the use of the ERO Portal to establish how improvements can be made.
- There had been a total of seventeen clerical errors at the election. Electoral administrators would look at each of these clerical errors to identify any potential training issues. This was compounded by two days when there was no mail delivered. Also, in terms of work ongoing to create the department's identity as a separate organisation, it was felt there had been some confusion from the public on what the Returning Officer did and what the Electoral Registration Officer team did. It was important therefore for the department to have its own identity.
- It has been noted that a number of the job titles in use did not reflect the work that staff now carry out. Two examples were Clerical Assistant/Typist and Field Officer. It was proposed to review some job titles in the department so that they better reflected the roles these posts now undertook. As part of this review consideration would be given to job titles being used for similar posts in other valuation joint boards.

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

6. Service Plan 2022/25 Plana Seirbheis 2022/25

There was circulated Report No VAL/12/24 by the Assessor and Electoral Registration Officer on the Service Plan 2022/25. The plan detailed the actions required for the delivery and improvement of the statutory and core functions of the Assessor & Electoral Registration Officer.

Following consideration of the service plan, it was requested that in the next review the amendments to the plan be highlighted in the document.

The Board **Noted** the Service plan update report.

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

7a Letter of Representation 2023/24 Litir Riochdachaidh 2023/24

There was circulated Report No. VAL/13/24 a copy of the annual audit letter of representation 2023/24.

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

7b Audited Accounts 2023/24 Cunntasan Sgrùdaichte 2023/24

There was circulated the Audited Statement of Accounts (Report No. VAL/14/24) for the financial year 2023/24.

Following commentary on the Accounts by Officers, the Board **Approved** the Audited Accounts for signature.

7c Report to Those Charged with Governance on the 2023/24 Audit Aithisg Dhaibhsan air a bheil Uallach airson Riaghladh air Sgrùdadh 2023/24

There was circulated Report No VAL/15/24 by the External Auditor, Audit Scotland which set out matters that arose during the 2023/24 audit of the Boards accounts. It was highlighted that there were no specific matters to report and there were no unadjusted errors in the accounts. The audit opinion for 2023/24 was unmodified and therefore it was a clean audit certificate.

In presenting the report to the Board confirmation was sought and received from Board Members who were charged with governance that there were no instances of any actual, suspected, or alleged fraud; no subsequent events that have occurred since the date of the financial statements; and no material non-compliance with laws and regulations affecting the entity that should be brought to the Auditors attention.

Thanks were extended to Officers, particularly those in the finance team for supporting the audit process.

The Board **Noted** the report.

7d Annual Audit Report 2023/24 **Aithisg Sgrùdaidh Bhliadhnaile 2023/24**

There was circulated 2023/24 Annual Audit Report No. VAL/16/24 by the External Auditor, Audit Scotland which summarised the findings from the 2023/24 annual audit of the Board.

The main judgements from the report were that Audit opinions on the annual accounts are unmodified. The management commentary, annual governance statement and the audited part of the remuneration report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements. Overall the Board was operated well and this was reflected in a good set of accounts.

The Board **Noted** the report.

8. Code of Corporate Governance **Còd Riaghlachais Chorporra**

There was circulated Report No. VAL/17/24 by the Assessor and Electoral Registration Officer. The Code of Corporate Governance provided an overview of the functions of the Board and described aspects of its governance and management.

Reference was made to some constituents on the electoral register whose postcodes were different to those living in the same street. This confused those delivering mail to households. It was advised that this was not an issue for the Assessor and ERO, but a UK Government issue.

The Board **Approved** the Code of Corporate Governance 2024/25.

9. Travel and Subsistence Policy **Poileasaidh Siubhail agus Teachd an Tìr**

There was circulated Report No. VAL/18/24 by the Assessor and Electoral Registration Officer which provided an updated travel and subsistence policy. The policy had been changed to incorporate increases to subsistence allowances and guidance on car usage.

The Board **Approved** the updated Travel and Subsistence policy.

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 9 of Part 1 of Schedule 7A of the Act.

11. Departmental Report – Inverness Office Lease **Aithisg Roinneil – Aonta-màil Oifis Inbhir Nis**

There was circulated to Members only Report No. VAL/19/24 by the Assessor and Electoral Registration Officer which considered whether the lease for the Board's Office in Inverness should be extended.

Following consideration, the Board **Approved** the recommendation detailed in the report.

The meeting concluded at 11.55 am.