

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 Wednesday, 20 November, 2024 at 10.30 am.

Present:

Representing The Highland Council:

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

Representing Comhairle nan Eilean Siar:

Mr D Crichton (remote)

In attendance:

Mr F Finlayson, Assessor and Electoral Registration Officer
 Mr R Christie, Depute Assessor and Electoral Registration Officer (remote)
 Mr J Thurlbeck, Corporate Audit Manager, The Highland Council (remote)
 Ms J Johnston, Trainee Accountant, Treasurer's Office (remote)
 Mr A MacInnes, Senior Committee Officer, Clerk's office

Also in attendance:-

Ms E Scoburgh, Senior Audit Manager, Audit Scotland (remote)

Mr L Fraser in the Chair

Business

1. Apologies for absence Leisgeulan

Apologies for absence were intimated on behalf of Mr B Boyd and Mrs M Paterson.

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

Item 7 – Ms M Smith (Transparency Statement)

3. Minutes of Meetings Geàrr-chunntas Coinneamh

The had been circulated Minutes of Meeting of 23 September, 2024, the terms of which were **Approved**.

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

There were none.

5. Membership Ballrachd

The Board **Noted** the following changes in membership of the Board:-

- Ms M Smith, Highland Council had been appointed as a substantive member replacing Mr S Mackie.
- Mr D Macpherson, Highland Council has been appointed as a substitute member replacing Mr J Bruce.

6. Revenue Budget Monitoring Statement 2024/25 Aithris Sgrùdaidh Buidseit Teachd-a-Steach 2024/25

There was circulated Report No VAL/20/24 by the Assessor and Electoral Registration Officer which set out the revenue monitoring position of the Board for the period to 30 September and the projected year end position.

In discussion, it was highlighted that due to the move to a new financial system, some significant work had been undertaken on monitoring to September 2024 however, there were still some outstanding queries with Highland Council Finance and Payroll teams. It was anticipated that a fuller monitoring report will be presented to the Board in early 2025. In particular, an updated underspend for the period was provided at the meeting, that was anticipated to be around £125,000 which took account of pay awards.

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

7. Departmental Report Aithisg Roinneil

Ms M Smith made a Transparency Statement in respect of this item as she had in the past appealed a rateable value for her own business premises. However, having applied the objective test, reviewed her position in relation to the item and any personal connection, she did not consider that she had an interest to declare.

There was circulated Report No VAL/21/24 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 queried how a proposal could be made against a rateable value. It was advised that information on where proposal/appeal rights can be found and how one can be submitted would be sent to Board Members.
- New entries in the council tax list for new houses in the current financial year were expected to be of a similar number to the last financial year (approximately 1,300 to 1,500, excluding transfers from the valuation roll for Self Catering Units (SCU) etc). A significant proportion of these new entries would result from the development of new social housing throughout the Highlands. The rate at which new subjects have been added to the list would need to increase if targets for the year are to be met. This was a consequence of resources being diverted to the SCU audit, amongst other business. It had also been affected by periods of staff absence amongst technical staff.

- Information on public engagement events on electoral registration by Electoral and Central Admin staff was provided. Information on numbers of additional electoral registrations arising from these events and the annual canvass would be provided in future reports.
- Work on the second year of the audit of SCU was highlighted.

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

8. **Internal Audit Report - Review of Individual Electoral Registration Arrangements** **Aithisg In-sgrùdaidh – Ath-sgrùdadh air Ullachaidhean Clàrachaidh do Thaghaidhean Fa Leth**

There was circulated Report No. VAL/22/24 by the Strategic Lead (Corporate Audit & Performance, Highland Council which provided details of the audit review of Individual Electoral Registration arrangements.

The report had the audit opinion of “Substantial Assurance” with only two areas for improvement identified. As a result, two medium priority recommendations were made with management actions agreed. These would be followed up at the appropriate time and the outcome reported to the Board.

It was reassuring that there were effective procedures to timeously collect and register data on qualifying individuals, (including 16- & 17-year-olds) in accordance with legislative requirements. This audit objective was substantially achieved.

In response to a query, information would be provided to Members on how to get a copy of the register of electors.

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

9. **Dates for Meetings 2025** **Cinn-latha Choinneamhan 2025**

The Board **Agreed** the following meeting dates for 2025:-

Tuesday, 18 February – 10.30 a.m.
Tuesday, 10 June – 12 noon (Stornoway)
Tuesday, 7 October – 10.30 a.m.
Tuesday, 16 December – 10.30 a.m.

The Board also **Agreed** that if overnight accommodation was chosen by any Member for the Board’s meeting in Stornoway on 10 June, 2025, the overnight accommodation costs be paid by Members themselves.

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 items on the grounds that they involved the likely disclosure of exempt information as defined in Paragraphs 6 & 14 of Part 1 of Schedule 7A of the Act.

11. Departmental Logo Suaicheantas Roinneil

There was circulated to Members only Report No. VAL/23/24 by the Assessor and Electoral Registration Officer which set out the steps taken to produce a departmental logo and branding to display the service's separate identity from its constituent councils.

Following discussion, the Board **Noted**:-

i that Logo 4 as detailed in the report was the preferred option, subject to it being fine-tuned by the designer, and consideration being given to incorporating Gaelic. A final version of the logo would be submitted to the next meeting for approval.

ii that an update would be provided at the next meeting on a timetable to implement the logo alongside the creation of Valuation Joint Board email addresses.

12. Business Continuity Plan Plana Leantainneachd Gnothachais

There was circulated to Members only Report No VAL/24/24 by the Assessor and Electoral Registration Officer which presented a new Business Continuity Plan for the Board.

The purpose of the Plan was to document the Board's Business Continuity procedures to ensure that business operations may be restored as quickly as possible following a major disruption to normal day to day service.

The department would continue to work with partners on a new IT disaster recovery plan and this would be submitted to a future meeting of the Board. It was highlighted that recovery times in the event something went wrong would need to be incorporated in the plan.

The Board **Approved** the Business Continuity Plan.

13. Risk Register Clàr Cunnairt

There was circulated to Members only Report No VAL/25/24 by the Assessor and Electoral Registration Officer. The risk register identified the various activities carried out by the Board and assessed the likelihood and impact of any risks which may be encountered. Measures to reduce risks were being taken.

In terms of the both the Business Continuity Plan and Risk Register, Members were content that these were for internal use only and should not be published for security reasons.

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

The meeting concluded at 11.25 am.