

AGENDA ITEM 3
DRAFT

MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, STIRLING on FRIDAY 19 JUNE 2015 at 9.30 a.m.

COUNCILLORS:

Donald Balsillie
Margaret Bisley
Irene Hamilton
Craig Holden
Charles MacDonald (Convener)
Adrian Mahoney
Corrie McChord
Cecil Meiklejohn
Rosie Murray
Alan Nimmo
Sandy Turner

OFFICERS:

Ashley MacGregor, Assistant to the Treasurer
Brian Pirie, Assistant to the Clerk
Jane Wanless, Assistant Assessor
Peter Wildman, Assessor and Electoral
Registration Officer

VJB1. APOLOGIES

An apology was intimated on behalf of Councillor Gordon Hughes.

VJB2. DECLARATIONS OF INTEREST

No declarations were made.

VJB3. MINUTE

The minute of the meeting held on 20 March 2015 was approved.

VJB4. VOLUNTARY SEVERANCE REPORT

The Board considered a report by the Assessor and Electoral Registration Officer Presenting a Voluntary Severance Policy for approval.

The Board faces an anticipated shortfall in funding of £387k by 2017/18. It was proposed, in addition to other measures, that all

staff are invited to apply for Voluntary Severance. To underpin the process a draft Voluntary Severance Policy was presented. If approved it was intended to invite all staff to consider its terms with a view to approve all staff leaving the service by 31 March 2016.

The offer of Voluntary Severance will incur costs in the year of decision. In order to support costs in 2015/16 it was proposed that £200k is allocated from reserves to an employment fund. The cost of any package will be recovered within 2 years.

The Board discussed the detail and application of the Policy, in particular in comparison to the Boards Redundancy Policy.

Decision

The Board Agreed:-

- (1) the proposed 'Voluntary Severance Policy' and 'Voluntary Severance Employee Fact Sheet'; and**
- (2) the use of £200k of reserves to fund the costs associated with Voluntary Severance.**

VJB5. DRAFT FINANCIAL STATEMENTS AS AT 31ST MARCH 2015

The Board considered a report by the Treasurer on the arrangements for preparing and auditing the draft final accounts for 2012/13.

The Board was required by law to prepare a Statement of Accounts setting out its financial position at the end of the financial year. Draft accounts must be submitted by 30 June to the Controller of Audit who will audit their accuracy and completeness. The 2014/15 draft accounts had been drawn up in accordance with the local authority Code of Practice (which reflected International Financial Reporting Standards) and showed a draft surplus of £144k. At year end the Board had usable reserves of £1,024k of this £473k was earmarked, leaving an year end (14/15) surplus of £723k.

The Board sought clarification on the reasons for the actuarial losses on pension's liabilities (£2,321k compared to £308k in the previous year) and commented favourably on the management commentary within the accounts.

Decision

The Joint Board noted the 2014/15 Draft Statement of Accounts and agreed to their submission to the Controller of Audit.

VBJ6. LOCAL GOVERNMENT PENSIONS SCHEME EMPLOYER DISCRETIONS

The Board considered a report by the Director of Corporate and Neighbourhood Services in regard to employers' discretionary powers as set out in the Local Government Pension Scheme (Scotland) Regulations 2014 and the Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2014.

A new version of The Local Government Pension Scheme 2015 was introduced on 1 April 2015. Under the regulations, all pension scheme employers, such as Falkirk Council, are required to prepare and publish a written statement indicating how they intend to exercise their discretionary powers in terms of the regulations. In doing, so employers must have regard to public perception and should not 'fetter their discretion'.

The proposed statement, setting out current and proposed policies was attached as an appendix to the report.

Decision

The Board agreed the Discretionary Policies for immediate implementation.

VJB7. RISK ASSESSMENT REPORT

The Board considered a report by the Assessor and Electoral Registration Officer presenting a revised Risk Management Strategy for approval.

The Board agreed its Risk Management Strategy on * February 2012 (ref VJB? ***). The Strategy was amended in June 2013. Following a review in 2015 a revised strategy, which now reflects the deletions of the post of Depute Assessor and introduces risks in regard to the current fiscal environment, was developed.

Decision

The Board Noted:-

- (1) the risk strategy; and**
- (2) the current general risk assessment analysis for all functions.**

VJB8. BEST VALUE REPORT

The Board considered a report by the Assistant Assessor on the performance of the Assessor's Service in 2014/15 as measured against key performance indicators and proposing unchanged performance indicators for 2015/16.

The report outlined the performance levels on Assessor's work in 2014/15 in regard to the Valuation Roll and Council Tax as measured by key performance indicators.

In regard to the Valuations Roll the Key Targets of 823 within 3 months, 932 within 6 months and 7% in six months or more. In 2014/15 performance was 81%, 89% and 11% respectively due to Lands Tribunal and Lands Valuation Appeal Court appeal decisions the impact of these which were out with the service's control.

It was proposed that the targets for both indicators remain unchanged for 2015/2016.

Following questions on the performance in 2014/15 and the known challenges in 2015/16 in regard to workload and likely staff reduction the Assessor confirmed that meeting the performance targets would be challenging but achievable.

(such as the impact of an increasing property market, the Scottish parliamentary elections and re-evaluations process)

Decision

The Board noted the report.

VJB9. EQUALITY OUTCOMES AND MAINSTREAM REPORT

The Board considered a report by the Assessor and Electoral Registration Officer advising of the publication of the Board's Equalities Report.

The Board is required, in terms of the Equality Act 2010, to prepare and publish equality outcomes. These were published in 2013.

The outcomes were subsequently revised in November 2014 (ref VJB28) following feedback from the Equalities and Human Rights Commission. No further changes have been made and the report, which was provided as an appendix, was published on the internet.

Decision

The Board noted the publication of the mainstreaming report and equality outcomes.

VJB10. INTERNAL AUDIT ANNUAL REPORT

The Board considered a report by the Board's Internal Auditors presenting the 2014/15 annual report.

In 2014/15 an assurance audit in regard to Valuation List – Domestic Properties was undertaken together with follow up work and input to the preparation of the annual assurance process. The report provided significant assurance upon the adequacy and effectiveness of the Board's framework of governance and controls in 2014/15.

Decision

The Board noted the report.

VJB11. INTERNAL AUDIT REPORT – ANNUAL PLAN 2015/16

The Board considered a report by the Internal Auditors presenting the 2015/16 audit plan.

It was proposed, to carry out an audit, towards the year end of the Register of Electors – postal and Proxy Vote Applications together with work on the preparation of the Annual Assurance Report.

Members highlighted that the proposed timing of the audit coincided with the run up to the Scottish Parliamentary Elections. The Assessor confirmed that the audit would be scheduled so as not to interfere with operational work.

Decision

The Board Approved the Annual Internal Audit Plan for 2015-16.

VJB12. INTERNAL AUDIT REPORT

The Board considered a report by the Board's Internal Auditors presenting the findings of their review of the Valuation List – Domestic Properties.

The review, which was undertaken in 2015 provided significant assurance that the Valuation List is correct and that the system is

accessed by authorised persons and that appeals and surveys are dealt with timeously. No management action is required as a consequence of the review.

Decision

The Board noted the report.