

**Agenda Item**

**3**

**Minute**

**DRAFT**

**Minute of Meeting of the Central Scotland Valuation Joint Board held within Hillside House, Stirling on Friday 29 September 2017 at 9.30 a.m.**

**Councillors:** David Balfour (Convener)  
Martha Benny  
Lorna Binnie  
Joan Coombes  
Douglas Dodds  
Kenneth Earle  
Gordon Hughes  
Alan Nimmo  
Jim Thomson

**Officers:** Ashley MacGregor, Assistant to the Treasurer  
Brian Pirie, Assistant to the Clerk  
Peter Wildman, Assessor and Electoral  
Registration Officer

**Also Attending:** Tom Reid, Audit Scotland  
Graham Templeman, Internal Audit, Falkirk  
Council

**VJB13. Apologies**

Apologies were intimated on behalf of Councillors Alexander, Gibson, Holden and Mason.

**VJB14. Declarations of Interest**

No declarations were made.

**VJB15. Minute**

The minute of the meeting held on 23 June 2017 was approved.

**VJB16. Final Financial Statements as at 31 March 2017 and External Audit Report**

The Board considered a report by the Treasurer on the arrangements for preparing and auditing the draft final accounts as at 31 March 2017.

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 2016/17 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 £505k. This meant that the Board now had a usable reserve of £195k.

In considering the final accounts the Board was required to have regard to the Audit Report by the External Auditors, Ernst and Young, which was appended to the report and which included the final accounts for 2016/17. The accounts were unqualified and included an action plan which had been agreed by management.

In response to a question in regard to the costs for the revaluation process, the Assessor confirmed that the costs for revaluation fell to the Board. He confirmed that performance had deteriorated in 2016/17. This could be attributed to the loss of key staff due to illness and a high proportion of trainees within his team. He expected performance to improve in 2017/18. He also explained a national difficulty in attracting qualified valuers which was in the main due to the pay framework within which Assessor's services operate.

### **Decision**

**The Board noted:-**

- (1) the 2016/17 Financial Statements and agreed their submission to the Controller of Audit; and**
- (2) the External Auditor's report on the Audit.**

### **VJB17. Revenue Budget 2017/18 – Review as at 31 August 2017**

The Board considered a report by the Treasurer setting out the Revenue Budget position as at 31 August 2017.

A year end underspend of £42k was projected. This was attributed in the main to £44k savings arising from staffing vacancies. Additionally, the Cabinet Office had provided £85k, to offset costs associated with Individual Electoral Registration. The Treasurer confirmed that this represented a shortfall in income of £5k and it could not be assumed that further funding would be made available by the Cabinet Office.

### **Decision**

**The Board noted the report.**

#### **VJB18. Grievance Policy**

The Board considered a report by the Assessor and Electoral Registration Officer seeking approval of a revised Grievance Policy and Procedures.

The current Grievance Policy had been in place for a number of years and did not include provisions for dealing with a grievance against the Assessor. The Board had previously asked, in July 2016, that officers revise its key policies.

The revised policy had been developed by officers in consultation with Clackmannanshire Council upon whose policy this had been based. The policy and procedures were appended to the report for approval.

Members sought confirmation that the revised policy and procedures adequately included provision to deal with any grievances against the Assessor. The Assessor confirmed that this was the case.

#### **Decision**

**The Board approved the revised Grievance Policy and Procedures.**

#### **VJB19. Appointment of Divisional Valuer**

The Board considered a report by the Assessor and Electoral Registration Officer requesting that Darryl Rae be formally appointed as statutory depute assessor in terms of Section 27(2) of the Local Government Etc. (Scotland) Act 1994.

The report summarised the current staffing structure which provided for two divisional valuer posts.

#### **Decision**

**The Board agreed to appoint Darryl Rae as a statutory depute assessor in terms of Section 27 of the Local Government Etc. (Scotland) Act 1994.**

#### **VJB20. Internal Audit Assurance Report 2016/17**

The Board considered a report by the Internal Audit Manager detailing Internal Audit work undertaken during 2016/17.

The Internal Audit Manager had provided significant assurance on the adequacy of risk management, governance and control on the basis of findings of reviews on:-

- Register of Interests (Overseas Vote Applications); and
- Procurement.

The outcomes of an Annual Governance Statement Assurance Questionnaire had also been taken into account in assessing the level of assurance.

### **Decision**

**The Board noted the report.**

## **VJB21. Internal Audit Plan 2017/18**

The Board considered a report by the Internal Audit Manager setting out the 2017/18 Internal Audit Plan, summarising planned work, and set out the mechanism for reporting on findings arising from that work.

The focus of Internal Audit's work during 2017/18 would be on:

- the General Electoral Roll registration process;
- the IT control environment; and
- input to the Annual Governance Statement Assurance Questionnaire process.

In addition, time would be allocated to the provision of ad hoc consultancy and advice. This would allow Internal Audit to provide advice on guidance and controls and input to short term assignments requested by the Assessor.

### **Decision**

**The Board:-**

- (1) agreed the planned Internal Audit coverage for 2017/18; and**
- (2) noted that progress against the Audit Plan would be reported to the Board and summarised in an Annual Assurance Report.**