

Agenda Item

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DRAFT

Minute of Meeting of the Central Scotland Valuation Joint Board held within Hillside House, Stirling on Friday 23 June 2017 at 9.30 a.m.

Councillors:

David Alexander
David Balfour
Lorna Binnie
Douglas Dodds
Kenneth Earle
Danny Gibson
Craig Holden
Bill Mason
Alan Nimmo
John Patrick
Jim Thomson

Officers:

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

Also Attending:

Jason Ross, Internal Audit, Clackmannanshire
Council
Graham Templeman, Internal Audit, Falkirk
Council

VJB1. Welcome, Introductions and Apologies

The assistant clerk welcomed members to the first meeting of the Board. Following introductions, the assistant clerk took the chair.

Apologies were intimated on behalf of Councillors Coombes, Grant and McDonald.

VJB2. Declarations of Interest

No declarations were made.

VJB3. Appointment of Convener and Depute Convener

The Board considered a report by the Clerk advising that in terms of the Valuation Joint Boards (Scotland) Order 1995, the Board was required to appoint a convener and depute convener. The postholders may not be members of the same Local Authority.

In terms of the Local Governance (Scotland) Act 2004 (Remunerations) Regulations 2007, the remuneration for the posts was £21,160 and £20,103 respectively. The Board's Standing Orders had been introduced in 1996. It was proposed that they be reviewed.

Nominations were sought for the position of convener.

Councillor Alexander nominated Councillor Balfour.

Councillor Gibson nominated Councillor Nimmo.

Councillor Earle nominated Councillor Holden.

On a division, with each member voting for one candidate, voting was as follows:

For Councillor Balfour – 5

For Councillor Nimmo – 3

For Councillor Holden - 1

Councillor Balfour was appointed convener and took the chair.

Nominations were sought for the position of deputy convener.

Councillor Alexander nominated Councillor Holden.

Councillor Patrick nominated Councillor Nimmo.

On a division, with each member voting for one candidate, voting was as follows:

For Councillor Holden – 7

For Councillor Nimmo - 3

Councillor Holden was appointed deputy convener.

Decision

The Board:-

- (1) appointed Councillor David Balfour as convener;**
- (2) appointed Councillor Craig Holden as deputy convener;**
- (3) noted the remuneration framework for both positions; and**

- (4) noted that Standing Orders will be reviewed by officers in the recess with a report on the outcome being submitted later in the year.

VJB4. Central Scotland Valuation Joint Board - membership

The Board considered a report by the Clerk to the which advised of those councillors who had been appointed to the Board following the Local Government Election on 4 May 2017 The composition of the Board was:-

Falkirk Council (8)

Members

1. Councillor D Alexander
2. Councillor D Balfour
3. Councillor L Binnie
4. Councillor J Coombes
5. Councillor D Grant
6. Councillor A Nimmo
7. Councillor J Patrick
8. Vacancy

Substitutes

1. Councillor J Blackwood
2. Councillor D Goldie
3. to be confirmed
4. to be confirmed
5. to be confirmed
6. to be confirmed
7. to be confirmed
8. to be confirmed

Stirling Council (4)

Members

1. Councillor D Dodds
2. Councillor D Gibson
3. Councillor J MacDonald
4. Councillor J Thomson

Substitutes

1. Councillor A Berrill
2. Councillor M Brisley
3. Councillor A MacPherson
4. Councillor R Oxburgh

Clackmannanshire Council (3)

Members

1. Councillor K Earle
2. Councillor C Holden
3. Councillor B Mason

Substitutes

1. Councillor M Benny
2. to be confirmed
3. to be confirmed

It was proposed that the Board establish an Appeals Committee comprising of 3 members (one from each of the constituent councils).

Councillor Holden, Thomson and Nimmo were nominated and appointed, with Councillor Holden as convener.

In terms of the Valuation Joint Boards (Scotland) Order 1995, the Board was required to appoint a clerk. Since 1996 the position has been filled by the senior governance officer in Falkirk Council. It was proposed that the Board appoint Colin Moodie, Chief Governance Officer, Falkirk Council as clerk, succeeding Rose Mary Glackin who had retired in March 2017.

Decision

The Board agreed to:-

- (1) establish and appoint Councillors Holden, Nimmo and Thomson to the Appeals Committee; and**
- (2) appoint Colin Moodie, Chief Governance Officer, Falkirk Council as clerk to the Board.**

VJB5. Introduction to the Board

The assistant clerk gave an introduction to the role of the Valuation Joint Board. The presentation covered:

- the background to the Board;
- the role of the valuation authority;
- the terms of office for members;
- an overview of standing orders; and
- the budget setting process.

The Assessor gave an overview of the Assessor and Electoral Registration Officer's functions:-

- the specific duties in regard to Valuation for Non Domestic Rating, Valuation and Banding for Council Tax and Registration of Eligible Elections;
- background to the Central Scotland area;
- core activities – valuation roll, Council Tax list and Electoral Register;
- the statutory nature of the post of Assessor and Depute Assessors;
- the Board's responsibilities; and
- the background to the Scottish Assessors Association and its key functions.

In response to a question, the Assessor confirmed that the members of the Valuation Appeals Panel were independent, with 13 members on the panel.

Decision

The Board noted the presentation.

VJB6. Minute

The minute of the meeting held on 17 February 2017 was approved.

VJB7. Programme of Meetings

The Board considered a report by the Clerk to the Board proposing that the Board meet on 29 September 2017 and 8 December 2017. This included a provisional date for the 2018/19 budget setting meeting of 2 February 2018. The timing of the announcement of the Scottish Government's budget settlement could require this date to change and as such was subject to confirmation by the convener.

Decision

The Board:-

- (1) agreed to meet on Friday 29 September 2017 and Friday 8 December 2017;**
- (2) agreed a provisional budget setting date of 2 February 2018; and**
- (3) noted that special meetings of the Board may be convened as necessary outwith the planned timetable in accordance with Standing Orders.**

VJB8. Equality Outcomes and Mainstreaming Report

The Board considered a report by the Assistant Assessor advising of the publication of the Board's Equalities Report.

The Board was 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, had been published on the internet.

Members of the Board sought further information on the extent and feedback from staff questionnaires to measure whether staff know and understand their responsibilities. The Assessor confirmed that of the 45 staff members in the Valuation Team, 30 had responded. Given that the number of staff involved was low, the public report had not given detail in order to avoid individuals being identified. A public consultation on the report had resulted in several hundred responses.

In response to a question, the Assessor confirmed that the number of staff had decreased from 75 to 45 over 20 years. There was a low turnover of staff.

Decision

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

VJB9. Best Value Report 2016/17

The Board considered a report by the Assistant Assessor presenting service performance information for the period 1 April 2016 to 31 March 2017.

The service performances as measured by performance indicators for valuation roll work and for valuation list work were set out.

In regard to valuation roll work, which measures the period taken to change the valuation roll, 993 changes had been made during the period - of these 56% were amended within 3 months, 78% within 6 months and 22% took longer – against targets of 75%, 90% and 10% respectively.

In regard to the valuation list work, the time taken to add houses to the valuation list, 1096 new entries were registered in the period, with 89% added within 3 months, 99% added within 6 months and 1% took longer – as against targets of 97%; 99% and 1% respectively.

The report provided background and context as to why the targets had not been met. It was proposed that the targets remain unchanged in 2017/18.

Decision

The Board noted the continuing commitment to Best Value.

VJB10. Draft Financial Statements as at 31 March 2017

The Board considered a report by the Treasurer presenting the unaudited final accounts for 2016/17.

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 2015/16 draft accounts had been drawn up in accordance with the local authority Code of Practice (which reflected International Financial Reporting Standards) and showed an underspend of £169k against a budget of £2.619m. At year end the Board had usable reserves of £880k of this £310k was earmarked, leaving a year end (16/17) surplus of £505k.

The draft accounts had been submitted to the Controller of Audit and published by the due deadline.

In response to a request for further detail on the £310k earmarked reserves, the Treasurer explained that £120k would be returned to budget (the funds had been intended to help the projected budget gap. However this could now be returned to reserves), £60k was for spend to save projects and £130k was allocated to property management, for example to scan property files and similar projects which would drive efficiencies.

Decision

The Board noted the 2016/17 Draft Statement of Accounts and agreed to their submission to the Controller of Audit.

VJB11. 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 had agreed its Risk Management Strategy in February 2012 (ref VJB3). The Strategy had been amended in June 2013. Following a review in 2015, a revised strategy reflecting the deletion of the post of Depute Assessor and which introduced risks in regard to the current fiscal environment, had been developed.

The Assessor, in response to a question, summarised the timescale for staff training. He also confirmed that the service complied with Cabinet Office guidance in regard to IT security.

Decision

The Board noted the current general risk assessment analysis for all functions.

VJB12. Internal Audit Report

The Board considered a report by the Internal Auditor presenting the findings of an audit of procurement arrangements.

As part of the 2016/17 audit plan, the Board's internal auditors undertook a review of procurement arrangements. The audit provided reasonable assurance in regard to the arrangements, with four actions identified. These had been incorporated into an action plan, which was appended to the report.

Decision

The Board noted the report.