

AGENDA ITEM

3

Draft

Minute of Meeting of the Central Scotland Valuation Joint Board held within Hillside House, Stirling on Friday 1 February 2019 at 2.00 p.m.

Councillors: David Alexander
David Balfour (Convener)
Lorna Binnie
Kenneth Earle
David Grant
Jeremy McDonald
Bill Mason
Alan Nimmo
Robert Spears
Jim Thomson

Officers: Sandy Carmichael, Internal Audit
Elizabeth Hutcheon, Treasurer
Gordon O'Connor, Internal Audit
Brian Pirie, Assistant to the Clerk
Jane Wandless, Assistant to the Assessor
Peter Wildman, Assessor and Electoral Registration Officer

Also Attending: Tom Reid, Audit Scotland

VJB36. Apologies

Apologies were intimated on behalf of Councillors Coombes, Dodds, Gibson, Holden and Patrick.

VJB37. Declarations of Interest

None.

VJB38. Minute

The minute of the meeting held on 16 November 2018 was approved.

VJB39. Draft Revenue Budget 2019/20

The Board considered a report by the Treasurer and Assessor presenting the draft Revenue Budget for 2019/20.

The Board's draft revenue Budget for 2019/20 was set out, together with the requisitions for each of the constituent authorities.

The proposed budget was £2,747,530 a 6.3% increase on 2018/19, reflecting an increase of £164,170 in expenditure (which was the anticipated sum required to implement the Barclay Review). The funding assumption was £2,546,605, with a further £200k support from reserves. In regard to reserves, £333,730 was earmarked which left uncommitted reserves of £103,330, 4% of the budget. It was proposed that the floor for reserves of 6% was reduced to 3-6% of the budget. The report set out the risks which the Board faced when considering its budget. These included:

- Lack of certainty over the level of future funding streams from both the constituent authorities and the Cabinet Office
- The ability of the Board to make year on year reductions in its net expenditure.
- The ability of the Board to retain and recruit qualified staff.

Having regard to the risks it was proposed to continue the Spend to Save Fund and Property Maintenance Fund, both of which would be funded from earmarked reserves.

Decision

The Board agreed:-

- (1) it's Revenue Budget for 2019/20 as detailed in appendix a of the report,**
- (2) to revise the minimum level of reserves policy from a fixed 6% to a range of 3% to 6% and this draft budget results in a minimum reserve for 2019/20 of 4% of the net expenditure budget;**
- (3) that the Spend to Save and Property Maintenance Funds are continued from reserves to allow the Board to reduce expenditure in future years, and**
- (4) to requisition the constituent authorities for their share of the net expenditure as outlined in the table below:-**

Table 5: 2019/20 Proposed Requisitions

	Requisition	Barclay Settlement proposed allocation	Proposed requisition Total
	£	£	£
Falkirk	1,214,515	42,365	1,256,880
Stirling	868,990	25,450	894,440
Clackmannans	381,015	14,270	395,285
Total	2,464,520	82,085	2,546,605

VJB40. Standing Orders relating to Meetings

The Board considered a report by the Clerk presenting draft Standing Orders Relating to Meetings for approval.

The Board's current Standing Orders Relating to Meetings had been agreed by the Board in 1996. Following a review in 2018, revised Standing Orders Relating to Meetings had been developed. The revised document set out provisions in regard to:

- Preliminary Matters
- Constitution and Appointment of Members
- Meetings of the Board
- Order and Conduct of business at meetings of the Board
- Miscellaneous Matters
- Scheme of Delegation

The new document was largely a plain English upgrade which set out provisions in a more coherent and concise manner. It introduced new provisions in regard to:

- the procedure for requesting deputations at meetings
- voting procedures
- personal explanation by members during meetings
- quorum for meetings
- timescales for submitting motion

A change to the Standing Order 12.2 as set out in the published draft document was proposed by the Assistant to the Clerk. The adjusted provision was:

12.2 If a member of the Board fails throughout a period of six consecutive months to attend any meeting of the Board, the clerk will report this to the Board and the Board may determine to contact the constituent authorities with a request to remove that member from the Board.

If agreed there would be a consequential change to Standing Order 4.13 to read

4.13-A member of the Board shall cease to be a member of the Board in accordance with Standing Order 12.

Following questions the Assistant to the Clerk explained the rationale for the proposed revision to the arrangements for requesting deputations. Although rarely used, the current provision was not user friendly with particularly restrictive timescales for submitting requests. The proposed version afforded greater flexibility for members of the public.

The Assistant Clerk further explained the proposed adjustment to Standing Order 12.2. It was not within the authority of the Board to terminate the membership of a member of the Board. He also explained the process and methodology for determining the period of absence and confirmed that submitting apologies did not prevent absence being recorded.

The Assistant to the Clerk also confirmed, following a question, that the size and composition of the Board was set out in the Valuation Joint Boards (Scotland) Order 1995 and could not be amended by the Board.

Decision

The Board approved the adjusted draft Standing Orders Relating to Meetings subject to any minor adjustments by the Clerk.

VJB41. LGPS Employer Discretions

The Board considered a report by the Assessor and Treasurer presenting a summary of how the Board intended to exercise its discretionary powers as set out in the Council Government Pensions Scheme (Scotland) Regulations 2018.

The Board's current discretions had been approved on 19 June 2015 (ref VJB6). The discretion had been updated to reflect the updated Local Government Pension Scheme (Scotland) Regulations 2018. The proposal summary was based on those of Falkirk Council, the Board's pensions provider.

Decision

The Board approved the Local Government Pensions Scheme Employer Discretions Policy and to its publication.

VJB42. Annual Audit Plan 2018/19

The Board considered a report by the Treasurer presenting Audit Scotland's Annual Audit plan for 2018/19.

The Annual Audit focussed on the following key audit rules:-

- Risks of management override of controls
- Risk of fraud over income
- Risk of fraud over expenditure
- Financial sustainability and financial management
- Governance policies and procedures

The proposed fee for 2018/19 was £7280

Decision

The Board noted the Audit Scotland: Audit Plan for 2018/19.

VJB43. 2018/19 Internal Audit Review – Arrangements for Recording, Monitoring and Responding to Freedom of Information (FOI) Requests

The Board considered a report by the Internal Audit Manager presenting the audit report on the review of the arrangements for recording, monitoring and responding to Freedom of Information requests. The audit had resulted in substantial assurance. The report set out 6 recommendations together with the agreed management action.

Decision

The Board noted the findings arising from the 2018/19 Internal Audit review of the Arrangements for Recording, Monitoring and Responding to FOI Requests.

VJB44. 2018/19 Internal Audit Review – Business Continuity Management Arrangements

The Board considered a report by the Internal Audit Manager presenting the audit report on the review of the Business Continuity Management Arrangements. The audit had resulted in limited assurance. The report set out 6 recommendations together with the agreed management action.

Decision

The Board noted the findings arising from the 2018/19 Internal Audit review of Business Continuity Management Arrangements.

VJB45. Electoral Registration Update

The Board considered a report by the Assessor and Electoral Registration Update summarising Electoral Registration work since September 2018.

The new register had been published on 1 December 2018. There were 229,589 local government electors at 1 December 2018, compared to 230,435 on 1 December 2017. The annual canvass had been completed ahead of the publication of the register. The report set out the work involved in undertaking the canvass, including the issuing of Household Enquiry Forms, enquiries and the issue of invitations to register. The report also set out work undertaken to promote registration amongst students at the University of Stirling and Forth Valley campuses, and with schools.

Following questions the Assessor and Electoral Registrations Officer explained the process for registering electors and creating the Local Government and Parliamentary registers. The legislation required to establish a referendum would, he explained, determine which register would be used.

The Board discussed the fall in the number of registered electors. Mr Wildman considered that there were no signs that this was due to any 'Brexit effect'. The majority of the electors who had been removed were in the Stirling area. In addition approximately 300 overseas electors had chosen not to register. It was possible that the decrease was due to the fact there had been no election events in 2018. These typically saw a rise in the number in the registered electors. Following comments in regard to an increase in the number of citizens seeking joint nationality, the Assessor and Electoral Registration Officer explained the rules governing eligibility to vote at various elections.

Mr Wildman stated, in response to a question, that the number of citizens who were not registered was not known. Registration was voluntary so definitive data was not available. The service was however exploring the use of Social Media to promote registration.

Decision

The Board noted the report.

VJB46. Appointment of Treasurer

The Board considered a report by the Clerk proposing that it appoint Lindsay Sim, Chief Finance Officer and Section 95 Officer, Clackmannanshire Council as Treasurer.

Decision

The Board agreed to appoint Lindsay Sim to the post of Treasurer.