

Draft

Minute of Meeting of the Central Scotland Valuation Joint Board held within Hillside House, Stirling on Friday 27 September 2019 at 9.30 a.m.

Councillors David Balfour (Convener)
 Lorna Binnie
 Kenneth Earle
 David Grant
 Gordon Hughes
 Jeremy McDonald
 Martha Benny
 Robert Spears
 Jim Thomson

Officers: Elizabeth Hutcheon, Assistant Treasurer
 Stuart Irwin, Democratic Services Graduate
 Brian Pirie, Assistant to the Clerk
 Lindsay Sim, Treasurer
 Pete Wildman, Assessor and Electoral Registration Officer

Also Attending: Emma-Rose Mackie, Audit Scotland
 Tom Young, Audit Scotland

VJB11. Apologies

Apologies were intimated on behalf of Councillors Alexander, Dodds, Holden, Mason, Nimmo and Patrick.

VJB12. Declarations of Interest

No declarations were made.

VJB13. Minute

The minute of the meeting held on 28 June 2019 was approved.

VJB14. Revenue Budget 2018/19 – Review as at 31.07.19

The Board considered a report by the Treasurer presenting the revenue budget position at 31 July 2019 together with the forecast year end out turn.

The budget for 2019/20 was £2.748m. An underspend of £85k was forecast in regard to employee costs. An overspend of £4k was projected in regard to supplies and services. Overall an underspend of £81k was projected. £6k, which had been earmarked from reserves for the records management project had been met from the underspend in revenue budget and as a consequence the £6k had been released to general reserves.

The Assessor explained, following a question, that the £7,390 spent to date on disaster recovery had been related to contingency arrangements and not on an 'event'.

He also explained that there had been delays in recruiting staff required for the Barclay review.

Decision

The Board noted the report.

VJB15. Final Financial Statements as at 31 March 2019

The Board considered a report by the Treasurer on the arrangements for preparing and auditing the draft final accounts as at 31 March 2019.

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 2018/19 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 £36k. This meant that the Board now had a usable reserve of £541k.

In considering the final accounts the Board was required to have regard to the Audit Report by the External Auditors, Audit Scotland, which was appended to the report and which included the final accounts for 2018/19. The accounts were unqualified and included an action plan which had been agreed by management.

Decision

The Board noted the 2018/19 Financial Statements – as appended to the report and agreed their submission to the Controller of Audit.

VJB16. Annual Report to Those Charged With Governance and the Controller of Audit for Financial Year Ended 2018/19

The board considered a report by the Treasurer presenting the Annual Audit Report to those charged with governance and the Controller of Audit for the financial year 2017/18 which had been prepared by the Board's auditors, Audit Scotland.

The Auditor's report was provided together with:-

- A letter from the Auditor together with the proposed independent auditors report
- A letter of representation to the Auditor from the Board confirming the representation that had been made in connection with the audit of the Board's annual accounts, which on approval of the Board would be signed by the Treasurer.

The audit work on the Board's annual accounts was substantially complete and the auditor had issued an unqualified audit opinion.

Tom Young gave an overview of the work of the auditors together with a summary of the Annual Audit Report findings. An action plan to address 2 issues (In regard to Financial Sustainability, and Governance, Policies and Procedures) had been agreed with management. The Action Plan included two issues which had been brought forward from 2017/18 Action Plan.

Following a question Mr Young expanded on the financial sustainability risk which had been identified in the report. He noted that the Board had identified the budget gap and had been taking steps to close it. The Board was working with the constituent authorities in regard to funding. Mr Wildman added that while the Board was a requisitioning body it worked closely with the 3 constituent Authorities in regard to funding and cited examples of the pressures faced by the Board. He also stated that work was ongoing to drive out efficiencies (for example the document scanning project). The Board worked with each authority, for example with Falkirk Council in regard to streamlining the transfer of planning and building warrant information. The lease on Hillside House was due to end in 2023 and work had begun to identify options. The scanning of documents, all domestic files had now been scanned, would yield savings and improve flexibility in regard to working arrangements which in turn would facilitate any move to smaller premises. He also added that where possible interactions with the public would increasingly be based online. Any requisition to the 3 constituent authorities is based on a proportional basis.

Decision

The Board:-

- (1) noted the content of the Independent Auditor's Report;**
- (2) approved the content of the Letter of Representation (ISA 580);**
- (3) noted the significant audit findings within Exhibit 2 of the Internal Audit Report, and**
- (4) noted the recommendations for improvement and the follow up on prior year recommendations within Appendix 1 of the Annual Audit Report.**

VJB17. Report on Mail and Printing Contract

The Board considered a report by the Assessor seeking authority to enter into a contract with the Royal Mail for the period 1 October 2019 – 30 September 2020.

The Board's current call-off contract with the Royal Mail for mail priority and postage had been procured through the Scottish Government's Mail Framework. It was proposed to extend this call-off contract.

Mr Wildman confirmed, in response to a question that, by 30 September 2020, he anticipated that a further contract would be agreed. Utilising a national contract Framework represented better value and reduced costs. He also confirmed that the volume of documents which were printed in house had reduced significantly over recent years and that the UK and Scottish Governments had recently issued a Joint Statement of Policy on Canvass Reform which, if implemented, would further permit a reduction in the number of paper forms.

Decision

The Board agreed to enter into a call off contract with the Royal Mail for physical and hybrid mail and scheduled/regular mail bulk mail until 30 September 2020 at a cost of £165k.

VJB18. Occupational Health Policy Report

The Board considered a report by the Assistant Assessor presenting a draft occupational health policy for approval.

The policy which was based on that of Clackmannanshire Council had been subject to consultation with the staff consultation forum.

Decision

The Board approved the draft Occupational Health policy as appended to the report.

VJB19. Employee Mental Health Policy Report

The Board considered a report presenting a draft Employee Mental Health policy for approval.

The policy which was based on that of Clackmannanshire Council had been the subject of consultation with the Staff Consultation Forum.

The Board welcomed the policy. Mr Wildman confirmed that he was looking to buy in training for managers from the NHS and that there would be annual refresher training. He confirmed in response to a question that the Board did not currently run well-being activities for staff but this could be explored, possibly in conjunction with other organisations.

Decision

The Board approved the draft Employee Mental Health policy as appended to the report.

VJB20. Salary Over and Under Payment Policy Report

The Board considered a report presenting a draft Salary Over and Under Payment Policy for approval.

The policy which was based on that of Clackmannanshire Council had been the subject of consultation with the Staff Consultation Forum.

Ms Hutcheon confirmed that underpayments would be rectified immediately and that the length of pay back for over payments was negotiable dependent on the amount in question and the ability to pay back.

Decision

The Board approved the Salary Over and Under Payment Policy as appended to the report.

VJB21. Electoral Registration Update

The Board considered a report by the Assessor & Electoral Registration Officer summarising work since February 2019. The report also highlighted future work.

The report provided updates on:

- EU Parliamentary direction 2019
- Annual canvass 2019
- Stakeholder engagement

In regard to future work the report highlighted:

- Reform of the annual canvass
- Extensions of the voting franchise
- The referendums (Scotland) Bill
- Electoral reform

Following a question in regard to EU electors voting in the EU parliamentary election in May 2019, Mr Wildman confirmed that there had been time pressures caused by the late confirmation that the UK would participate in the elections. He explained the process for registering EU nationals, and that 26% of registered EU electors in the electoral area had returned forms to permit them to vote in the election.

Mr Wildman confirmed that the outcome of any boundary review would be implemented. The service was making contingency arrangements for a UK Parliamentary election. While the date was not yet known, political statements indicated that it was likely..

Decision

The Board noted the report.

VJB22. Programme of Meetings for 2020

The Board considered a report by the Clerk setting out proposed meeting dates for 2020.

Decision

The Board:-

- (1) approved the dates of Friday 7 February; Friday 26 June; Friday 25 September and Friday 20 November 2019 for ordinary meetings of the Board; and**
- (2) noted that special meetings may be convened as necessary outwith the planned timetable.**