

**MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, LAURELHILL, STIRLING on FRIDAY 18 JUNE 2010 at 10 a.m.**

**PRESENT:** Depute Provost McLaren; Councillors Biggam, Blackwood, Goss, Hughes, C MacDoanld, McNeill and Ritchie.

**CONVENER:** Depute Provost McLaren.

**APOLOGIES:** Councillors Nimmo, Paterson, Patrick and Simpson.

**ATTENDING:** Assessor; Treasurer; Depute Assessor, Assistant Assessor (P Wildman); and Assistant to Clerk (A Fraser).

**DECLARATIONS OF INTEREST:** None.

#### **VJB1 ORDER OF BUSINESS**

In terms of Standing Order 17(1), Depute Provost McLaren varied the order of business from that detailed on the agenda for the meeting. The following items have been recorded in the order that they were taken at the meeting.

#### **VJB2. ADDITIONAL ITEM – DRAFT FINAL ACCOUNTS AS AT 31 MARCH 2010**

Depute Provost McLaren advised that, in terms of Standing Order 10(1), he had **AGREED** to accept an additional item relating to the draft Final Accounts as at 31 March 2010, having regard to the special circumstances, viz, the statutory deadline for submission of the accounts by 30 June 2010. This item would be considered following the Minutes of the previous meeting.

#### **VJB3. MINUTE**

There was submitted (circulated) and **APPROVED** Minute of Meeting of Central Scotland Valuation Joint Board held on 19 February 2010.

#### **VJB4. DRAFT FINAL ACCOUNTS AS AT 31 MARCH 2010**

There was submitted Report (circulated) by the Treasurer (a) presenting the draft final accounts to the Joint Board, which indicated a net surplus of £41,000 had been realised in 2009/10, and (b) advising that a final audited set of accounts together with the auditor's report would be presented to a future meeting of the Joint Board.

Discussion took place on the following:-

- clarification in relation to accounting for long term liabilities
- staff numbers and charges made for retirement benefits
- asset depreciation

**NOTED** the contents of the Report.

#### **VJB5. INTERNAL AUDIT ANNUAL REPORT 2009-10**

There was submitted Report (circulated) by the Treasurer providing an independent assurance statement on the effectiveness of the financial and non financial internal accounts operating within Central Scotland Valuation Joint Board during the period April 2009 to March 2010.

**NOTED** the contents of the Report.

#### **VJB6. INTERNAL AUDIT REPORT – GOVERNANCE**

There was submitted Report (circulated) by the Treasurer (a) detailing the recommendations arising from the Internal Audit review in relation to Governance; (b) circulating as Appendix A to the Report, a definition of the assurance assessments, and (c) summarising the recommendations highlighted from the audit which are set out in the Management Action Plan, circulated as Appendix B to the Report.

**NOTED** the contents of the Report.

#### **VJB7. INTERNAL AUDIT ANNUAL PLAN 2010-11**

There was submitted Report (circulated) by the Treasurer (a) referring to Internal Audit's role in providing an independent assurance statement on the effectiveness of the financial and non-financial internal controls operating within Central Scotland Valuation Joint Board, and (b) detailing in the Appendix to the Report, two audits which have been identified for inclusion within the Internal Audit Plan 2010/11.

**NOTED** the contents of the Report.

#### **VJB8. CODE OF CORPORATE GOVERNANCE**

There was submitted Report (circulated) by the Assessor/Electoral Registration Officer (a) committing Central Scotland Valuation Joint Board to the principles of sound governance and good management as set out in Appendix 1 to the Report; (b) referring to the key activities and outcomes as listed in Appendix 2 to the Report, and (c) circulating as Appendix 3, the Service Plan for the period 2010-13.

**NOTED** the contents of the Report.

**VJB9. ASSESSOR'S BEST VALUE REPORT**

There was submitted Report (circulated) by the Depute Assessor summarising performance levels on work completed between 1 April 2009 and 31 March 2010.

Discussion took place on the following:-

- lack of direct evidence in relation to banding specific properties
- valuation appeals process
- increase in valuation list since 1993
- rateable values in relation to working quarries

**NOTED** the contents of the Report.

**VJB8. SERVICE AGREEMENT WITH FORTH VALLEY GIS**

There was submitted Report (circulated) by the Assessor dated 9 June 2010 by the Assessor advising of an addendum to the Service Level Agreement between the Board and Forth Valley Geographic Information System, originally entered into in July 2003 and proposing a further extension to run until 30 June 2011.

**NOTED** the contents of the Report.