

Agenda Item 3

Minute of meeting of Central Scotland Valuation Joint Board held within Hillside House, Stirling on Friday 23 September 2016 at 9.30 a.m.

Councillors:

Margaret Brisley
Kenneth Earle
Gordon Hughes
Charles MacDonald (Convener)
Corrie McChord
Adrian Mahoney
Rosie Murray
Alan Nimmo
Jim Thomson
Graham Watt

Officers:

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

Also attending:

Kirsty Stanners, Deloitte

VJB17. Apologies

Apologies were intimated on behalf of Councillors Meiklejohn, Stewart and Turner

VJB18. Declarations of Interest

No declarations were made.

VJB19. Minute

The minute of the meeting held on 17 June 2016 was approved.

VJB20. Appointments

The Board considered a report by the Clerk to the Board advising that Clackmannanshire Council has appointed new members to the Board and that, as a consequence, the position of Depute Convener was now vacant.

Decision

The Board agreed to:

- 1) note the appointments by Clackmannanshire Council to the Board; and**
- 2) appoint Councillor Kenneth Earle as Depute Convener.**

VJB21. Final Financial Statements as at 31 March 2016 and External Audit Report

The Board considered a report by the Treasurer providing the draft financial statements as at 31 March 2016.

The Board was required to prepare and submit its annual accounts to the Controller of Audit by 30 September 2016. The accounts had been prepared in accordance with the Code of Practice on Local Authority Accounting.

The accounts showed a deficit of £143k for the year.

Decision

The Board agreed:-

- 1) the 2015/2016 Statement of Accounts;**
- 2) their submission to the Controller of Audit; and**
- 3) the External Auditors' report on the Audit.**

VJB22. Electoral Registration Update

The Board considered a report by the Assessor and Electoral Registration Officer providing an update on work that has been carried out and on ongoing and future work.

Decision

The Board:

- 1) noted the report**
- 2) noted the application to take part in a 2017 canvass pilot.**

VJB23. Planned Mail Contract

The Board considered a report by the Assessor and Electoral Registration Officer advising the Board of the contract it has been entered into for Planned Mail.

Decision

The Board noted the Planned Mail agreements with Royal Mail.

AGENDA ITEM 5

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: REVENUE BUDGET 2015/16 – REVIEW AS AT 30.09.16
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 18th November 2016
Author: TREASURER

1. INTRODUCTION

- 1.1 The purpose of this report is to advise the Joint Board of the forecast outturn for the financial year ending 31 March 2016.

2. BACKGROUND

- 2.1 The budget for the financial year 2016/17 is £2.619 million. The projected outturn against the budget shows an underspend of £74K (see Appendix A).
- 2.2 The underspend lies mainly within employee costs of £64k. This relates to a vacancy, windfall savings in superannuation costs and staffing underspends. Temporary canvassers are projecting on budget though this may change depending on the return rate of forms. Income is forecast £18k over budget including £14k additional IER funding for website extension. The balance of £8k relates to overspends within supplies and services.
- 2.3 During the budget setting process £105k was allocated from reserves to fund the budget gap. This was significantly less than the previous year as we have budgeted for core IER funding in 2016/17 which was not budgeted for in prior years. Since the beginning of the financial year Cabinet Office have provided £109k of funding but any additional funding remains uncertain. At this point with a projected underspend of £84k it is unlikely that the reserves earmarked will be required. (Reserves position shown at Appendix B.)
- 2.4 Future funding levels for the CSVJB remain uncertain, with local authorities not expecting to receive their funding settlement until mid December 2016 this will add pressure to the budget setting process.

3. RECOMMENDATIONS

3.1 The Joint Board is asked to note the contents of this report.

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Treasurer

LIST OF BACKGROUND PAPERS

1. Various working papers associated with the production of the outturns.

Any person wishing to inspect the above background papers should contact Clackmannanshire Council, Finance Services, on Alloa (01259) 452072.

APPENDIX A

VJB Revenue Outturn to 31 March 2017						
Description	Annual Budget 2016/17	Budget to 30/09/16	Actual to 30/09/16	Projected Outturn to 31/3/17	Var - Outturn v Budget	
Employee Related Expenditure						
SS Salaries	1,338,530	669,265	668,800	1,285,848	(52,682)	Vacant post and Technician posts have been budgeted at a higher grade than actually being paid.
SS Eers Sup	280,210	140,105	107,734	257,148	(23,062)	Some employees not in the pension scheme although this has been budgeted for.
SS Eers NIC	134,650	67,325	69,712	132,819	(1,831)	As salary variance
SS Overtime	37,500	18,750	35,827	59,400	21,900	Outturn based on estimate of time - NDR revaluation
Man Relief Sal	100,000	50,000	0	100,000	0	costs to be trf'd from salaries included in above
Long Serv Award	500	250	249	875	375	
Childcare Vouch	1,500	750	452	1,500	0	
Empee Mgt Cost	0	0	158	0	0	
Confer & Subs	2,000	1,000	1,516	2,500	500	
Sup Annual Chg	26,260	13,130	11,133	26,260	0	
Severence Paymts	0	0	7,019	200	200	Accrual to be reversed
Recruitment Exp	2,000	1,000	2,153	2,300	300	advertising for Canvassers
Staff Training	39,000	19,500	6,450	29,000	(10,000)	Able to source some training for less than budget. Delay in AEA Foundation Course means cannot progress to Certificate courses as planned.
Employee Related Expenditure	1,962,150	981,075	911,202	1,897,850	(64,300)	
Premises Related Expenditure						
An Main Ext Pro	17,500	8,750	4,682	15,000	(2,500)	Fewer repairs anticipated at this stage.
Service Charge	18,500	9,250	8,415	18,500	0	
Clean Hyg Mater	1,500	750	779	1,500	0	
Window Cleaning	360	180	90	360	0	
Gas	4,420	2,210	1,374	4,420	0	
Electricity	12,500	6,250	4,609	12,500	0	
Rents	85,000	42,500	42,500	85,000	0	
Rates	68,350	34,175	71,400	71,400	3,050	
Water Charges	8,260	4,130	3,443	8,260	0	
Prop Insurance	2,640	1,320	(588)	2,640	0	
Prop Main Chg	0	0	1,728	1,730	1,730	
Clean Int Rechg	15,850	7,925	6,294	15,850	0	
Premises Related Expenditure	234,880	117,440	144,726	237,160	2,280	
Transport Related Expenditure						
Staff Mileage	32,000	16,000	4,237	30,000	(2,000)	Revaluation has reduced the amount of time out on survey in the first part of the year
Rail & Taxi Exp	0	0	244	250	250	
Transport Related Expenditure	32,000	16,000	4,481	30,250	(1,750)	
Supplies & Services						
Purc Furniture	500	250	0	500	0	
Gen Consumables	0	0	156	156	156	
Equip Maintenac	8,000	4,000	3,898	8,000	0	
Equip Insurance	500	250	0	500	0	
Hospitality	2,000	1,000	866	2,000	0	
Unifor Clothing	300	150	159	300	0	
Supplies & Services	11,300	5,650	5,079	11,456	156	

APPENDIX A

VJB Revenue Outturn to 31 March 2017						
Description	Annual Budget 2016/17	Budget to 30/09/16	Actual to 30/09/16	Projected Outturn to 31/3/17	Var - Outturn v Budget	
Administration costs						
OEquip Rental	2,000	1,000	978	2,000	0	
Print Photocopy	18,500	9,250	2,477	15,000	(3,500)	
Stationery	15,000	7,500	4,187	12,000	(3,000)	
Publications	5,000	2,500	1,090	6,250	1,250	
Advert General	5,000	2,500	929	4,000	(1,000)	
Insurance	13,600	6,800	8,840	10,000	(3,600)	
Postages	170,000	85,000	90,652	180,000	10,000	Increased volumes of mail
Legal Expenses	17,000	8,500	4,091	17,000	0	
Telephones	9,000	4,500	5,135	14,000	5,000	
Mobile Phone	0	0	480	1,000	1,000	Mobile Broadband
Administration costs	255,100	127,550	118,858	261,250	6,150	
Supplies & Services (Centralised IT)						
						Overspend due to new telephone system (£28105) - additional lines required. Partially funded (£20k) from allocated reserves. UPS failures
Comp Hware Purc	5,000	2,500	1,180	15,200	10,200	
Disast Recovery	17,000	8,500	0	8,500	(8,500)	
Comp Hware Main	2,400	1,200	0	2,400	0	
Comp Sware Purc	6,000	3,000	150	6,000	0	
Comp Sware Main	100,500	50,250	57,111	100,500	0	
Comp Peripherals	1,000	500	577	1,000	0	
Supplies & Services (Centralised IT)	131,900	65,950	59,018	133,600	1,700	
	398,300	199,150	182,956	406,306	8,006	
Third Party Payments						
Oth Local Auth	6,100	3,050	2,450	6,100	0	
Pay Contractors	1,000	500	650	1,000	0	
Audit Scotland	8,250	4,125	5,137	8,250	0	
Third Party Payments	15,350	7,675	8,238	15,350	0	
Support Services						
Accountancy	30,980	15,490	0	30,980	0	
Human Resources	22,590	11,295	0	22,590	0	
Legal	15,070	7,535	0	15,070	0	
Corporate Servi	6,220	3,110	5,310	6,220	0	
	74,860	37,430	5,310	74,860	0	
Support Services						
TOTAL GROSS EXPENDITURE	2,717,540	1,358,770	1,256,912	2,661,776	(55,764)	
Income						
						£ 92k core funding, additional funding
Inc Gov Cap Gnt	(94,000)	(47,000)	(106,130)	(106,000)	(12,000)	£14k for IER website extension
Electoral Roll	0	0	(207)	(7,000)	(7,000)	
Charges Std VAT	(1,000)	(500)	0	0	1,000	
Other Income	(3,000)	(1,500)	(3,466)	(3,000)	0	
Interest (Revenue Balances)						
Income	(98,000)	(49,000)	(109,802)	(116,000)	(18,000)	
Net Expenditure	2,619,540	1,309,770	1,147,110	2,545,776	(73,764)	

APPENDIX B

Reserves Balance to 31 March 2017			
			£'000
Opening Balance 1 April 2016			880
Earmarked Reserves Allocated for use in 2016/17			
Funding from revenue balance			(105)
Telephone system			(20)
Lift Renewal			(30)
Refund to constituent authorities			(440)
Contribution to reserves in 2016/17			
Underspend on Revenue budget			74
Projected Closing Balance Usable Reserves			359
Minimum reserves required 4% of budget			105

AGENDA ITEM 4

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Employment Report
Meeting: Central Scotland Valuation Joint Board
Date: 18th November 2016
Author: Pete Wildman, Assessor & Electoral Registration Officer

1.0 INTRODUCTION

- 1.1 This report is to seek the Board's permission to extend the current staffing establishment to include two permanent full time Electoral Canvasser positions.
- 1.2 The Assessor under 10 (1) of the Scheme of Delegation is only authorised to appoint employees within the approved establishment. Therefore Board approval is necessary for the increase in establishment.

2.0 BACKGROUND

- 2.1 The introduction of Individual Electoral Registration (IER) brought in an ongoing requirement to visit properties where no Invitation to Register (ITR) has been returned from a potential elector. Unlike the Household Enquiry Forms (HEF) which are mainly issued as part of the annual canvass the issue and follow up of ITRs is an all year exercise. This is particularly the case with Care Homes where there is an ongoing need to register new residents.
- 2.2 As this was a new requirement from September 2014, it was unclear what the likely workload would be, it was therefore decided to appoint canvassers on a temporary basis to allow time to evaluate the ongoing workload. I would now anticipate that we will now need full time year round canvassers plus additional temporary canvassers during the annual canvass.
- 2.3 The funding for the new registration system is dependent on additional funding from the Cabinet Office which it should be noted is not guaranteed in the longer term. The current annual canvass model is likely to continue until at least 2019 and there are currently no proposals to amend the ITR process including the requirement for follow up visits.

- 2.4 We currently employ four employees who have been on temporary contracts since December 2014 all of them hold or have held the post of a temporary canvasser. Their contracts currently end on 30th November 2016.
- 2.5 We also currently employ ten temporary canvassers who started from October onwards and whose contracts expire on 25th November 2016.

3.0 PROPOSED ACTION

- 3.1 I would like to seek to appoint two permanent full time canvassers with effect from 1 December 2016.
- 3.2 The post of Electoral Canvasser has already been evaluated by the Job Evaluation Team at Clackmannanshire Council and is a Grade 2 post (Currently £17,100.26 - £17,611.26).
- 3.3 There is no immediate financial impact as the cost of the canvasser salaries and on costs including superannuation contributions would simply transfer from the canvasser budget, currently £100,000, to the salary budget with a consequent reduction in the canvasser budget.
- 3.4 I have consulted with Human Resources at Clackmannanshire Council and the Treasurer in preparing this report. I have also sought and obtained the Treasurer's agreement to this proposal.

4.0 RECOMMENDATION

- 4.1 That the Board authorises me expand the current staffing establishment by the addition of two full time Grade 2 Electoral Canvasser positions.

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Pete Wildman
Assessor & Electoral Registration Officer
Date: 18th November 2016

AGENDA ITEM 6

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: INTERIM VALUATION PERFORMANCE REPORT
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 18th NOVEMBER 2016
Author: JANE WANDLESS, ASSISTANT ASSESSOR

1. INTRODUCTION

The Assessor submits a full annual Public Performance Report to the Board and publishes this on the Scottish Assessors' website (saa.gov.uk) This report covers the first six months of the financial year and is intended to show how these elements of the Assessors workload are progressing. It should be noted that progress is monitored on a regular basis by the Management Team which meets at approximately 6 week intervals.

2. PERFORMANCE INDICATORS FOR VALUATION ROLL WORK

These indicators measure how quickly we make changes to the Valuation Roll i.e. the period between the effective date of the change and the date the change was processed. This is important for ratepayers who will be keen to avoid a large backdated rates bill. It also assists local authorities who avoid having to issue backdated bills and helps with cash flow management.

Total No. of Entries 11,464 as at 24rd October 2016

Amended Entries between 1 April 2016 and 30 September 2016 is 303

Period	Target 2016/17	Achieved April - September
Within 3 months	75%	91%
Within 6 months	90%	99%
Over 6 months	10%	1%

3. PERFORMANCE INDICATORS FOR VALUATION LIST WORK

These indicators measure how quickly we add new houses i.e. the period between the new house coming into existence and it being added to the Valuation List, Taxpayers do not wish to have to pay backdated bills and local authorities are keen to collect Council Tax as quickly as possible. In terms of Electoral Registration it is important that new properties are included in the Electoral database as soon as possible to ensure that the Electoral Register is kept up to date.

Total No. of Entries 139,164 as at 24th October 2016

No. of New Entries between 1 April 2016 and 30 September 2016 is 553

Period	Target 2016/17	Achieved April - September
Within 3 months	97%	94%
Within 6 months	99%	100%
Over 6 months	1%	0%

4. COMMENTS ON PERFORMANCE APRIL TO SEPTEMBER

At this stage in the financial year, with the exception of Council Tax New Entries within 3 months, we are meeting or exceeding our targets in both Valuation Roll and Valuation List. Whilst we will endeavour to meet the targets set for this financial year it should be noted that work in connection with the 2017 Revaluation is ongoing and will continue to require a significant amount of time and resources to complete.

Whilst we still have a high number of trainees they are performing well however a significant amount of senior staff time continues to be spent on training and supervising trainees and newly qualified staff who have no previous experience of the Revaluation process. This coupled with the long term absence of two senior members of the Valuation Team has impacted on performance to date, and these factors are likely to continue to affect performance in the remainder of the financial year.

It is expected in Valuation Roll work that performance figures at the start of the financial year will meet or exceed our target figures. This is due to the fact that new entries or changes can only be backdated to the start of the financial year.

The Council Tax figures within 3 months are disappointing however this also reflects the ongoing work in connection with the 2017 Revaluation and the long term absence of two senior members of the Valuation Team.

5.0 RECOMMENDATIONS

It is recommended that the Valuation Joint Board note the continuing commitment to Best Value.

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Assistant Assessor

Central Scotland Valuation Joint Board

Title: Programme of meetings January - April 2017

Meeting: Central Scotland Valuation Joint Board

Date: 18 November 2016

Submitted By: Clerk

1. Purpose of Report

- 1.1 The purpose of this report is to set out meeting arrangements for the Board for the period up to the Local Government Elections in May 2017.

2. Recommendations

The Board is asked to agree to meet on 17 February 2017 and to note that meetings may be called as necessary, subject to Standing Orders.

3. Background

- 3.1 The Board traditionally agrees at its last meeting of the year its programme of meetings for the forthcoming calendar year. The exception to this is when local government elections are to be held in the next year. In such cases a programme of meetings for January to April is normally set with the newly elected Board agreeing a programme for the remainder of the year at its first meeting after the election in May.

4. Considerations

- 4.1 Traditionally the Board held two meetings between January and June in a given year. However last year the Board agreed that one meeting in this period was sufficient. In 2016 the Board met on 12 February to set its budget and deal with other matters. If this was to be replicated next year the Board would meet once, in February, prior to the election period. The proposed date for this meeting is Friday 17 February. However this will be dependent on the timing of the Scottish Government's budget settlement announcement. The settlement is expected to be in December but the precise timing is not yet known. The date therefore is 'to be confirmed'. The final date will be set by the convener in accordance with Standing Orders and communicated to members at the earliest opportunity;
- 4.2 It may be that further meetings are necessary in the run up to the election. However in light of the Board's decision last year in regard to its programme and mindful of the demands on members during the election nomination period it is not proposed to schedule meetings at this point. If there is a need to schedule additional meetings this will be done in accordance with Standing Orders.

5. Consultation

- 5.1 The proposed meeting arrangements have been discussed with the Assessor and Treasurer.

6. Conclusions

- 6.1 It is proposed that the Board will meet once in 2017 – on 17 February. However further meetings may be called if necessary.

Clerk to the Board

Author – Brian Pirie, Assistant to the Clerk; 01324 506110,
brian.pirie@falkirk.gov.uk

Date: 12 October 2016

Appendices

None.

List of Background Papers:

The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act 1973:

- None