



MINUTE OF MEETING OF THE GRAMPIAN VALUATION JOINT BOARD

22 JUNE 2012

COUNCIL HEADQUARTERS, ELGIN

PRESENT

Councillors A Buchan, C Buchan, J Corall (Substituting for B Cormie), G Coull, F Forsyth (Substituting for Councillor A Donnelly, A Finlayson, S Lonchay, N MacGregor (Substituting for Councillor S Stuart), J Morrison, G Owen, R Shepherd and C Tuke.

APOLOGIES

Apologies for absence were intimated on behalf of Councillors R Christie, B Cormie, A Donnelly, R Grant, L Pirie and S Stuart.

IN ATTENDANCE

I Milton, Assessor and Electoral Registration Officer, R D Burns, Acting Chief Executive, Moray Council for the Clerk to the Board in respect of items 1, 2 & 3, D Brands, Principal Accountant, Moray Council for the Acting Treasurer, A Scott, Internal Audit Manager and R. Ritchie, Senior Committee Services Officer, Moray Council.

1. MEMBERSHIP OF THE BOARD

The Senior Committee Services Officer (SCSO) read out the names of Members who had been nominated by The Moray, Aberdeen City and Aberdeenshire Councils to serve on the Grampian Valuation Joint Board for the ensuing five years. The meeting also noted that whilst Moray and Aberdeenshire Councils had appointed substitute Members Aberdeen City Council still required to appoint three substitute members.

2. APPOINTMENT OF CONVENER

The Acting Chief Executive, Moray Council invited nominations for the office of Convener for the period to May 2017.

Councillor Forsyth, seconded by Councillor Tuke, moved that Councillor Shepherd be appointed Convener of the Board.

As an amendment Councillor C Buchan, seconded by Councillor Corall, moved that Councillor Coull be appointed Convener of the Board.

Under reference to Branch 6 (i) 'Register of Electors' and in response to a question the Assessor & ERO undertook to provide members with a note of the number of citizens registering to vote during the month immediately prior to the Union Terrace Gardens referendum held in Aberdeen on 1 March 2012.

5. MEMBERSHIP OF GENERAL PURPOSES SUB COMMITTEE

There was submitted a report by the Clerk inviting the Board to consider appointing the membership of the General Purposes & Audit Sub-Committee of the Board for the period July 2012 to May 2017. The meeting noted that the purpose of the General Purposes Sub-Committee is to deal with matters which may be referred to it from the Board, from time to time, either with delegated authority to determine or to consider and make recommendations thereon to the Board. Previously membership comprised the Convener, the Depute-Convener and three others from among the Constituent Authorities of which at least one shall not be representative of the same Constituent Authority as that of the Convener and Depute-Convener.

Following consideration it was agreed that the membership of General Purposes Sub-Committee comprise the Convener (Chair), the Depute Convener, Councillor A Buchan, Councillor Morrison and Councillor Tuke.

6. PROVISIONAL DATES FOR MEETINGS OF THE BOARD DURING 2012 to 2017

There was submitted a report by the Clerk inviting the Board to consider setting dates for meetings of the Board to be held during 2012 to 2017.

Following consideration the Board agreed to set the following dates for meetings of the Board to June 2017:-

2012 Friday 26 October

2013 Friday 25 January
Friday 28 June
Friday 25 October

2014 Friday 24 January
Friday 27 June
Friday 31 October

2015 Friday 30 January
Friday 26 June
Friday 30 October

2016 Friday 29 January
Friday 24 June
Friday 28 October

2017 Friday 27 January
Friday 30 June

7. UNAUDITED ACCOUNTS FOR 2011/2012

There was submitted a Report by the Acting Treasurer seeking the Board's approval of the unaudited accounts for the year 2011/12, a copy of which was distributed with the report.

D Brands, Principal Accountant spoke to the Accounts and the meeting noted that the Board recorded a surplus during the year of £240,000 of which £73,000 was retained in the General Fund Reserve (Branch 4 (iii) of the meeting of the Board dated 28 January 2011 refers) which takes cumulative balance of the fund to the maximum permitted ie 5% of the total budget for the year, being £196,000. The remaining underspend of £167,000 will be returned to constituent authorities when the accounts have been audited and will be reported to the October meeting of the Board for approval. The meeting noted that the main variances related to underspends in employee costs with three frozen posts, administration costs and travel and subsistence directly linked to vacancies.

Following discussion, during which the Principal Accountant and the Assessor & ERO responded to questions it was also noted that whilst every effort is made to keep costs down this required to be balanced against the requirement to deliver statutory functions and that the amount of surplus to be returned to the individual constituent authorities is based on population as is the requisitions.

Thereafter the Board agreed to approve the unaudited Accounts of the Grampian Valuation Joint Board for the year to 31 March 2012.

8. REVENUE MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 MAY 2012

There was submitted a report by the Acting Treasurer advising the Board of the current Revenue Budget Monitoring position for the period 1 April to 31 May 2012, as set out in the Appendix to the report.

D Brands, Principal Accountant spoke to the Revenue Budget Monitoring report and the meeting noted that the transactions for the first two months of the year resulted in an underspend, to date, of £12,000 due to the frozen posts which require, in the interim, to be retained within the overall staffing compliment. The meeting also noted that the substantial actual spend, to date, in regard to printing & stationery and postages related to additional costs of £103,000 for printing and posting of poll cards in respect of the recent local government elections which is fully recoverable from the constituent authorities.

Following discussion during which the Principal Accountant and the Assessor & ERO responded to members' questions the Board agreed to note the Revenue Monitoring Statement for the period 1 April to 31 May 2012.

9. INTERNAL AUDIT ANNUAL REPORT FOR 2011/2012

There was submitted a report by the Acting Treasurer advising the Board of the internal audit coverage of the Assessor & ERO's Service for the financial year to 31 March 2012 and provides an opinion from the Internal Auditor on the adequacy of the control systems reviewed. A copy of the Internal Audit Annual Report for the period 1 April 2011 to 31 March 2012 was appended to the report as Appendix 1.

Following consideration the Board agreed to note the Internal Audit Annual report for 2011/12 and the satisfactory audit opinion derived from audit work completed.

10. EXTERNAL AUDITOR ANNUAL PLAN FOR 2011/12

There was submitted a report by the Acting Treasurer providing the Board with a copy of the External Auditor's Annual Plan for the year ended 31 March 2012, a copy of which was appended to the report as Appendix 1.

In noting the apology for the meeting from the External Auditor PricewaterhouseCoopers LLP, D Brands, Principal Accountant presented the report, which represented External Audits plan of work for Board.

The meeting agreed to note the report.

11. IRRV SCOTTISH CONFERENCE 2003

There was submitted a report by the Assessor & ERO inviting the Board to consider representation at the Annual Scottish Conference and Exhibition of the Institute of Revenues, Rating and Valuation [IRRV] to be held on 5 & 6 September 2012 in Crieff. A copy of the conference programme was appended to the report.

The meeting noted that in previous years the Board was represented at the conference by the Convener, Depute Convener and the Assessor & ERO or substitutes. The meeting also noted that there was a fourth place available free of charge and, in terms of value for money and staff development, it was recommended that the fourth place be taken by a member of staff.

Following consideration the Board agreed to be represented at the conference by the Convener, Depute Convener, Assessor & ERO or substitutes and a member of staff to be nominated by the Assessor.

12. PERFORMANCE REPORT : VALUATION ROLL & COUNCIL TAX VALUATION LIST

There was submitted a report by the Assessor & ERO advising the Board of performance levels achieved during 2011/12. There were attached as Appendices 1 & 2, respectively details of the Performance Indicators (PIs) as at 31 March 2012 and for the past two years, for comparison purposes, relating to the Valuation Roll and the Council Tax Valuation List.

The meeting noted that the performance of the service in terms of updating the valuation roll and council tax valuation list is extremely good, ensuring that there is a minimum of delay between taxpayer and tax collector and thus minimising the potential extent of retrospective charges. With challenges on both the valuation roll and electoral registration aspects of the service the assessor & ERO recommended a modest increase in performance thresholds for the council tax valuation list, details of which were set out in Table 1 of Section 4.3.4 of the report.

Following consideration the Board agreed:-

- (i) to note the performance levels achieved during 2011/12;
- (ii) to approve the improved performance thresholds for alterations the council tax valuation list; and
- (iii) that the Board's appreciation of the work undertaken by staff be conveyed to all those concerned.

13. REGISTER OF ELECTORS

There was submitted a report by the Assessor & ERO on the recent local government elections, updating the Board on developments in the field of electoral registration and reporting on the arrangements for the 2012 canvass.

The meeting noted that the administration of the elections held on 3 May 2012 had gone well, which was down the professionalism of staff involved. In terms of developments, detailed in section 4 of the report, the meeting noted that the service faces major challenges surrounding the introduction of individual electoral registration (IER) which will have both short-term and long-term resource implications for the Board. The 2012 canvass will follow the successful 2011 model with returns possible by post, internet, telephone and text.

The meeting also noted the concerns expressed by the Assessor & ERO in regard to recent correspondence received from the Electoral Commission, which sets performance standards, advising that financial grounds are not an issue the Assessor & ERO should take into account when planning arrangements for the annual canvass and that compliance with this directive may have implications for future performance levels.

Following consideration the Board agreed:-

- (i) to note the report; and
- (ii) that the Board's appreciation of the work undertaken by staff during the local government elections and the Union terrace Gardens (UTG) referendum be conveyed to all those concerned.

14. RISK REGISTER

Under reference to Branch 4 (iii) of the Minute of the Board dated 7 July 2006 there was submitted a report by the Assessor & ERO advising the Board on the current position of the Risk Register, details of which were set out in the appendices to the report.

The meeting noted that the identification, evaluation and control of risk is a continuous process and remains a live issue for the Management Team. The report advised that in the last twelve months the Team have identified a new risk that may impact on the service, details of which were set out in section 4.2 of the report, and have sought to reduce the overall risk rating of the established risks.

Following consideration the meeting agreed to note the current version of the Risk Register and plans for future reviews.

15. EQUALITIES

There was submitted an annual report by the Assessor & ERO on measures taken to respond to the three public sector duties relating to race, disability and gender. A copy of the Annual Report & Monitoring Information was appended to the report.

The meeting noted that public bodies have a legal responsibility to demonstrate that they are taking action on race, disability and gender equality in policy-making, the delivery of services and employment. The Board approved race, disability and gender equality schemes at the meeting of the Board on 26 June 2009 (Branch 16 of the Minute refers) and these schemes are due to be reviewed this year. This review will coincide with the new equality duty which will cover seven equality strands and will be introduced in legislation this autumn

Following consideration the Board agreed to note the report

16. ASSESSOR & ELECTORAL REGISTRATION OFFICER

There was submitted a report by the Assessor & Electoral Registration Officer (ERO) providing the new Board with an overview of the roles and responsibilities of the Assessor & ERO, details of which were set out in the booklet appended to the report.

The meeting noted that Valuation Joint Boards are unique to Scotland and since 1996 have ensured the continuous provision of a lands valuation service that dates back to 1854 and that the Assessor & ERO provides an independent lands valuation assessment and electoral registration service to Aberdeen, Aberdeenshire and Moray Council areas.

The Board agreed to note the report and the accompanying booklet.

17. TRIBUTE TO MR R RITCHIE

As this would be the last meeting of the Board prior to Mr Ritchie's retirement from local government service in August 2012 the Assessor & ERO, on behalf of the Board, paid tribute to his service to the Board in his capacity as acting Clerk to the Board since its inception in 1995 and wished him a long and happy retirement.