



## **MINUTE OF MEETING OF THE GRAMPIAN VALUATION JOINT BOARD**

**20 JUNE 2008**

**COUNCIL HEADQUARTERS, ELGIN**

### **PRESENT**

Councillors I Ogilvie (Convener), J Dunbar, (Depute Convener), L Bell (Substituting for R Shepherd), J Corall (Substituting for B Cormie), S Coull, J Dick, J Duncan, J Hamilton, I Mair and A Milne.

### **APOLOGIES**

Apologies for absence were intimated on behalf of Councillors B Cormie, J Hunter, G Leslie, J Reynolds, R Shepherd, R Watson and M Watt. An apology was also intimated on behalf of A Keddie, Clerk to the Board.

### **IN ATTENDANCE**

A. A. McConochie, Assessor and Electoral Registration Officer, M Wilson, Treasurer, M Bruce, External Auditor (Audit Scotland), A Scott, Internal Audit (Moray Council), G Cruickshank, Principal Personnel Officer (Moray Council) C Breen, Accountancy Assistant (Moray Council) and R. Ritchie, Senior Committee Services Officer (Moray Council) for the Clerk to the Board.

### **1. TRIBUTE TO COUNCILLOR MITCHELL BURNETT**

The Convener paid tribute to the work of Councillor Burnett who died on 4 February 2008. The meeting noted that Councillor Burnett had been a member of the Board since 1996, and Depute Convener during 2004/08 and will be sadly missed by Members and Officials servicing the Board.

### **2. MINUTE OF MEETING OF 25 JANUARY 2008**

The Minute of the meeting of the Board dated 25 January 2008 was submitted and approved as an accurate record.

### **3. CORPORATE COVERNANCE**

#### **(i) Standing Orders and Financial Regulations**

There was submitted a report by the Clerk to the Board seeking the Board's approval of revisions to the Standing Orders relating to Board meetings and

Financial Regulations which control Grampian Valuation Joint Board's financial administration.

The meeting noted that the Standing Orders were last reviewed in 1996 and the Financial Regulations last updated in 2005. Copies of the revised draft Orders and Regulations were appended to the report with suggested amendments highlighted in red.

Following discussion, during which the Treasurer and the Clerk responded to Members questions, the meeting agreed:-

- (a) to approve the revised draft Standing Orders, subject to amending the wording of Sections 7, 9, 33 & 58, as agreed at the meeting;
- (b) that a copy of the amended Standing Orders be forwarded to Members;
- (c) that a report be submitted to the next meeting of the Board on the Role, Remit and Membership of the General Purposes and Audit Sub-Committee; and
- (d) to approve the revised draft Financial Orders; and
- (e) that the revised Financial Regulations and amended Standing Orders shall apply and have effect from 20 June 2008.

## **(ii) Staffing Policies & Risk Register.**

Under reference to Branch 4 of the Minute of the meeting of the Board dated 7 July 2007 there was submitted a report by the Assessor updating the Board in regard to the development of Staffing Policies and the Risk Register. The meeting noted that a matrix of required policies has been prepared, in consultation with Moray Council Personnel Services, which includes a timetable for implementation. A copy of the matrix was Appended to the report. There was also appended to the report a copy of the current version of the Risk Register, which was developed with guidance from CIPFA Services.

Following consideration the meeting agreed to:-

- (i) approve the matrix of Staffing Policies including the timetable for submission of reports to the Board; and
- (ii) note the current version of the Risk Register and arrangements for review.

## **4. MEMBERSHIP OF THE GENERAL PURPOSES & AUDIT SUB-COMMITTEE**

There was submitted a report by the Clerk inviting the Board to consider appointing the membership and Chair of the General Purposes & Audit Sub-Committee of the Board for the period July 2007 to May 2011.

With reference to Branch 3 (i) (c) above the meeting agreed to defer consideration of the report to the next meeting of the Board.

## **5. UNAUDITED ACCOUNTS FOR 2007/2008**

There was submitted a Report by the Treasurer seeking the Board's approval of the draft unaudited accounts for the year 2007/08, a copy of which was circulated with the meeting papers. There was also appended to the Report, as Appendix 1, a detailed statement comparing revised budget to actual spend for 2007/08,

The Treasurer spoke to the Accounts and the meeting noted that the Board made a surplus during the year of £297,306 and, providing there are no changes arising from the audit, this amount will be returned to constituent authorities in October. The meeting noted that the surplus has arisen mainly from staffing vacancies which has occurred throughout the year. The Treasurer also advised that property costs were £14,000 less than anticipated. This was due to Woodhill House charges being £9,000 less and Insurance savings of £3,000 and a further £2000 savings from energy and repair costs for the Banff Office. She also advised that the Board's Capital Fund is being used to fund the expenditure for the construction of the new Banff Office, which is proceeding well and on target for completion by the end of June.

The Treasurer also paid tribute to the work on the accounts by Carla Breen, Accountancy Assistant (Moray Council) who will be leaving the Council in July to train as a WPC with Grampian Police. The meeting joined the Convener in wishing her well in her new career.

Following discussion, during which the Treasurer responded to questions, the meeting agreed to approve the unaudited Accounts of the Grampian Valuation Joint Board for the year to 31 March 2008.

## **6. INTERNAL AUDIT PLAN**

There was submitted a report by the Treasurer advising the Board of the planned internal audit coverage of the assessor's functions for the period to 31 March 2009, details of which were set out in Section 4.1 of the report.

A Scott, Internal Audit (Moray Council), spoke to the report and the meeting noted the work of Internal Audit will enable a formal opinion to be given on the adequacy and effectiveness of the internal control procedures. This will form the governance statement, which forms part of the Board's annual accounts. The meeting also noted that on receipt of the latest CIPFA Governance Guidelines consideration will be given to implementing any other changes required as a result on the new guidance.

Following consideration the meeting agreed to note the proposed Internal Audit Plan for the year to 31 March 2008, as set out in Section 4.1 of the report.

## **7. AUDIT SCOTLAND : AUDIT PLAN 2007/08**

There was submitted a report by the Treasurer inviting the Board to note the terms of the Annual Audit Plan 2007/08 from the Board's External Auditor, Audit Scotland, a copy of which had been previously circulated to members of the Board.

On the invitation of the Convener Maggie Bruce, Audit Scotland, spoke to the Plan, which set out External Audit's plan of work for the Board and drew Members attention to Sections 12, 17 & 18 relating to audit issues and risks and accounts presentation and disclosure.

Following consideration the meeting agreed to note the External Audit Annual Audit Plan 2007/08.

## **8. REVENUE MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 MAY 2008**

There was submitted a report by the Treasurer advising the Board of the current Revenue Budget Monitoring position for the period 1 April to 31 May 2008, as set out in the Appendix to the report.

The Treasurer spoke to the Accounts and the meeting noted that the transactions for the first two months of the year resulted in an underspend, to date, of £56,000. The main reason for the underspend to date is staff costs due to the delay in filling posts, which are expected to be filled soon. The meeting also noted that the uneven pattern of spend for most items, except salaries, is likely to change by the end of the year.

Following discussion the meeting agreed to note the Revenue Monitoring Statement for the period 1 April to 31 May 2008.

## **9. IRRV SCOTTISH CONFERENCE 2008**

There was submitted a Report by the Assessor 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 3 & 4 September 2008 in Crieff. At the time of preparing the report details of the conference content was still awaited albeit the issues covered will be relevant to the valuation services provided by the Board, particularly following the first year of a new Scottish Government. The report also advised that John Swinney MSP, Cabinet Secretary for Finance & Sustainable Growth will be a keynote speaker.

The meeting noted that in previous years the Board was represented at the conference by the Convener, Depute Convener and the Assessor or substitutes. The meeting also noted that there was an opportunity to send a fourth delegate for only the cost of bed and breakfast accommodation that, 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 or substitutes and a member of staff to be nominated by the Assessor.

## **10. ELECTORAL REGISTRATION**

There was submitted a report by the Assessor updating the Board on the collection of Personal Identifiers which, in terms of legislation and from the 8 August 2008, Returning Officers will require to check against the returned postal vote statement.

The meeting noted that between 8 February 2008 and 7 April 2008 Electoral Registration Officers were required to notify all existing absent voters of the changed arrangements and to collect the required identifiers. Statistical information on the exercise, on a constituency basis, was appended to the report. The meeting noted that whilst public response was generally good some electors specifically refused to provide a signature and date of birth for alleged security reasons. The meeting also noted that the short timescale allowed for return of the forms had led to difficulty, particularly for service electors with almost 50% losing their absent vote compared to 16% of electors as a whole.

Following consideration, during which the assessor responded to questions, the meeting agreed to note the report.

## **11. PUBLIC PERFORMANCE REPORT**

There was submitted a report by the Assessor advising the Board of performance levels achieved during 2007/08 and seeking approval of proposals for the publication of the report. There were attached as Appendices to the report details of Key Performance Indicators (KPIs) relating to the Valuation Roll (Appendix 1) and Council Tax Lists (Appendix 2) and separate figures provided 3 & 4). There was also appended to the report a copy of the proposed format for publication on the Board's website, provision to the constituent councils and a press release.

The report detailed the background to the Board's KPIs, which were the subject of agreement between the Scottish Assessors' Association and the Scottish Government in relation to the introduction of Best Value to the valuation service. Some are quantitative and express the workload of the Department in overall terms, others measure the quality of the Department's services to stakeholders.

The Assessor spoke to the report and the meeting noted that performance has improved over time although, particularly in relation to Council Tax, it is likely that a ceiling has been reached. Valuation Roll performance has benefited of the Board has been to review performance targets on a 3 yearly cycle and he proposed that this approach be maintained.

Following discussion, during which the Assessor responded to questions, the Board agreed to:-

- (i) note the content of the report and the accompanying performance information;
- (ii) maintain existing performance targets from 1 April 2008; and
- (iii) approve the proposals for publication of the Public Performance Report.

## **12. ELECTORAL REGISTRATION PERFORMANCE INFORMATION**

Under reference to Branch 6 of the Minute of the meeting of the Board on 25 January 2008 there was submitted a report by the Electoral Registration Officer providing further details of Electoral Registration Performance and clarifying the position relative to an article in the Press & Journal on 4 June 2008 in regard to the low canvass return for Aberdeen.

The Electoral Registration Officer spoke to the report and the meeting noted the current position in regard to the difficulties of canvassing in Aberdeen and particularly in the

Aberdeen Central Constituency. The meeting also noted details of the canvass arrangements held during 2007, which included, for the first time in several years, a door-to-door canvass across the area in an attempt to cover areas of low return like central Aberdeen. Details of the numbers involved and the various rates of return of canvass forms were detailed in the Appendix appended to the report. It was also noted that the proposals for the current year are to concentrate the door to door canvass in the Aberdeen Central Constituency with a view to increasing response rates. Recruitment of canvassers is in the early stages and final plans will depend on response.

Following consideration the meeting agreed to note the content of the report.

### **13. BANFF OFFICE**

There was submitted a report by the Assessor advising the Board in regard to the progress with the building of the replacement Banff Office and inviting the board to consider proposals for occupation, naming and formal opening.

The meeting noted that the building was on target for completion by the end of June 2008 and that, following a positive response from members of the Board, the office is to be named 'Mitchell Burnett House' in memory of the Board's late Depute-Convener.

Following consideration the meeting agreed:-

- (i) to note the progress to date in relation to completion of the new building;
- (ii) to homologate the decision taken, in consultation with Convener and Depute Convener, to name the new building "Mitchell Burnett House";
- (iii) that it be delegated to the Assessor, in consultation with the Convener and Depute Convener, to make appropriate arrangements for a formal opening and naming ceremony; and
- (iv) that Mrs Burnett be approached and invited to consider participating in the formal opening and naming ceremony.

### **14. DISCRETIONARY FUNCTIONS : LOCAL GOVERNMENT PENSION SCHEME**

There was submitted a report by the Head of Personnel Services, Moray Council, inviting the Board to consider a number of proposals and recommendations in Board's Discretionary Functions for the Local Government Pension Scheme, details of which were set out in Section 3 of the report.

The meeting noted that information has been received from the Pensions Administering Authority suggesting the Board review its policy in light of changes to the Discretionary Payments Regulations. In terms of Regulation 105 of the Local Government Pension Scheme (Scotland) Regulations, each administering authority and scheme employer must formulate and keep under review their policy concerning the exercise of their functions.

Following consideration the meeting agreed to:-

- (i) approve the recommendations concerning the Boards Discretionary Functions for the Local Government Pension Scheme, as detailed in Sections 3.2 – 3.10 of the report, and that these become the standard default position; and
- (ii) to note that the Board may still consider individual cases on their merits with particular reference to the efficiency of the service and any financial implications

## **15. STAFFING POLICIES**

There was submitted a report by the Head of Personnel Services, Moray Council, seeking the Board's approval of draft staffing policies relating to Information and Consultation Framework, Time Off for Trade Union Duties, Disciplinary Procedure and Harassment at Work, copies of which were appended to the report.

Following consideration the meeting agreed to approve the draft policies, subject to consultation with the trade unions with any minor changes required being delegated to the Assessor and Head of Personnel Services for approval.