



MINUTE OF MEETING OF THE GRAMPIAN VALUATION JOINT BOARD

26 JUNE 2009

COUNCIL HEADQUARTERS, ELGIN

PRESENT

Councillors I Ogilvie (Convener), J Dunbar, (Depute Convener), B Cormie, S Coull, J Dick, J Hamilton, J Hunter, G Leslie, I Mair, A Ross, R Shepherd and R Watson

APOLOGIES

Apologies for absence were intimated on behalf of Councillors A Milne, J Reynolds & 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, I H Milton, Depute Assessor and Assessor and Electoral Registration Officer Designate, M Wilson, Treasurer, J Lipscombe, Auditor (Audit Scotland), A Scott, Internal Audit (Moray Council), D Whitworth, Head of Personnel Services (Moray Council) and R. Ritchie, Senior Committee Services Officer (Moray Council) for the Clerk to the Board.

1. WELCOME TO COUNCILLOR A ROSS

The meeting joined the Convener in welcoming Councillor A Ross to his first meeting of the Board. The meeting noted that Councillor Ross had replaced Councillor J Duncan as one of Aberdeenshire's six representatives on the Board.

2. ADDITIONAL BUSINESS

In terms of Standing Order 16 the meeting agreed to accept as an additional item of business to be transacted at the meeting a report by the Treasurer in regard to a presentation to the Assessor & Electoral Registration Officer on the Convener certifying that, in her opinion, it required to be considered on the grounds of urgency given the timescales involved.

3. PRESENTATION TO A. A. MCCONOCHIE, ASSESSOR AND ELECTORAL REGISTRATION OFFICER

The meeting, in noting that this would be the last meeting of the Board prior to Mr McConochie retiring from the post of the Board's Assessor and Electoral Registration Officer on 31 August 2009 after 42 years continuous local government service, joined the Convener in paying tribute to Mr McConochie for his contribution to the Grampian Valuation and Electoral Service and wished him a long and happy retirement. On behalf of the Board the Convener presented Mr McConochie with an engraved quaich to mark the occasion.

4. DECLARATION OF INTEREST

In terms of Standing Order 22 the meeting noted that Councillors I Ogilvie and J Dunbar, in their capacity as Convener and Depute Convener, respectively, declared an interest in Item 5 'Members Special Responsibility Allowances'.

5. TIMING OF MEETINGS

Under reference to Standing Order 5 Councillor Hamilton requested that consideration be given to commencing meetings of the Board at 10.00 am as opposed to 11.30 am.

Following consideration, during which the reasons for commencing meetings at 11.30 am were noted, it was agreed to continue with the current arrangements.

6. MINUTE OF MEETING OF 23 JANUARY 2009

The Minute of the meeting of the Board dated 23 January 2009 was submitted and approved as an accurate record, subject to recording Councillor Hunter as having submitted an apology.

7. MINUTE OF SPECIAL MEETING OF 1 MAY 2009

The Minute of the special meeting of the Board dated 1 May 2009 was submitted and approved as an accurate record, subject to recording that Councillor Leslie was present and Councillor Hunter had submitted an apology.

8. MEMBERSHIP OF THE GENERAL PURPOSES SUB-COMMITTEE

Under reference to Branch 3 of the Minute of the Board dated 7 November 2008 there was submitted a report by the Clerk inviting the Board to consider confirming the membership of the General Purposes Sub-Committee in light of the outcome of the review of the role and remit of the Sub-Committee.

Following consideration the meeting agreed that the membership of the General Purposes Sub-Committee, for the period to July 2011, comprise of 5 members (1 from Moray, 2 from Aberdeen City and 2 from Aberdeenshire) the Convener, Depute Convener and Councillors Cormie, Dick and Coull.

9. UNAUDITED ACCOUNTS FOR 2008/2009

There was submitted a Report by the Treasurer seeking the Board's approval of the draft unaudited accounts for the year 2008/09, 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 2008/09,

The Treasurer spoke to the Accounts and the meeting noted that the Board made a surplus during the year of £207,000 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 had occurred throughout the year. The Treasurer also referred to other variances, as detailed in the report, and the Assessor updated the meeting in regard to an additional invoice relating to a year-end adjustment in respect of service charges for Woodhill House. The meeting noted

The Treasurer also advised that in addition to the Revenue expenditure detailed in the Appendix, the Board incurred a capital spend of £547,000 in respect of construction costs of the new Banff Office which was completed in July 2008.

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 2009.

10. AUDIT SCOTLAND : AUDIT PLAN 2008/09

There was submitted a report by the Treasurer inviting the Board to note the terms of the Annual Audit Plan 2008/09 from the Board's External Auditor, Audit Scotland, a copy of which was appended to the report. The report also recommended that, in future, reports from Internal and External Auditors will be circulated to members of the Board on receipt and discussed fully at the subsequent meeting of the Board.

Following consideration the meeting agreed to note the External Audit Annual Audit Plan 2008/09.

11. INTERNAL AUDIT REPORT

There was submitted an Internal Audit report by the Treasurer outlining the work undertaken in respect of the 2008/09 financial year, together with an annual report providing the Board with an opinion on the internal control environment, details of which were set out in the Appendices to the report.

The meeting also noted that a review of aspects of the Board's governance and risk management arrangements and testing of selected financial systems has enabled Internal Audit to provide reasonable assurance on the internal control environment in place for the 2008/09 financial year.

Following consideration the meeting agreed to note the findings disclosed in the internal audit report, and the audit opinion that reasonable assurance can be given on the adequacy of the internal control environment in the Assessor's Department.

12. MEMBERS SPECIAL RESPONSIBILITY ALLOWANCES

Councillors Ogilvie and Dunbar declared an interest in this Item and left the meeting taking no part in the discussion or decision.

In the absence of the Convener the Chair was taken by Councillor Hamilton.

There was submitted a report by the Treasurer inviting the Board to consider inflationary increases to the Special Responsibility Allowances paid to the Convener and Depute Convener of the Grampian Valuation Joint Board, as detailed in the report.

Following discussion and on the motion of Councillor Shepherd, seconded by Councillor Hunter, the Board agreed to approve an increase of 2.5% with effect from 1 April 2008 and a further increase of 2.5% with effect from 1 April 2009 to the Special Responsibility Allowances paid to the Convener and Depute Convener of the Grampian Valuation Joint Board.

On the determination of this Item Councillors Ogilvie and Dunbar rejoined the meeting and the Convener resumed the Chair.

13. REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 MAY 2009

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 2009, as set out in the Appendix to the report.

The Treasurer spoke to the report and the meeting noted that the transactions for the first two months of the year resulted in an underspend, to date, of £37,000 mainly generated by employee costs. The meeting noted that subsequent to setting the Board's annual budget the employer's contribution for Superannuation has been revised for 2009/10 which will result in an estimated saving of £40,000 by 31 March 2010.

Following consideration the meeting agreed to note the Revenue Monitoring Statement for the period 1 April to 31 May 2009.

14. REVISED POLICIES

The was submitted a report by the Head of Personnel Services, Moray Council, seeking the Board's approval, subject to consultation with trade unions, of revisions to policies in regard to 'Health and Work', 'Staff Review and Development Scheme' and Health & Safety management System'. Details of the proposed revisions were set out in Appendices 1, 2 & 3 respectively.

The meeting noted that the revised policies will ensure that the Board's policy framework is up to date, takes account of all the relevant changes in legislation, ensures recognised best practice is adhered to and that Grampian Valuation Joint Board is seen as an employer of choice.

Following consideration the meeting agreed to:-

- (i) approve the proposed revisions to the policies, as set out in the appendices to the report, subject to consultation with the appropriate trade unions; and
- (ii) grant delegated authority to the Assessor and Head of Personnel Services, Moray Council, to implement the policies, subject to any minor changes resulting from the consultation with trade unions.

15. PUBLIC PERFORMANCE REPORT

There was submitted a report by the Assessor advising the Board of performance levels achieved during 2008/09, inviting the Board to consider revised Performance Targets for the next three years 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), Council Tax Lists (Appendix 2) and separate figures by Division for the past three years, for comparison purposes, set out in Appendices 3 & 4. There was also appended to the report a copy of the proposed format for publication on the Board's website and provision to the constituent councils.

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 whilst the previous practice has been to review performance targets on a 3 yearly cycle, he proposed, in view of his pending retirement and necessary preparations for the 2010 Revaluation, to delay the Valuation Roll Timeframe for one year to allow his successor the opportunity to review existing targets prior to making recommendations to the Board. He did however propose a modest change to the targets in the Council Tax Timeframe raising the current target of 88% to 90%, as detailed in Section 5.2 of the report.

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) approve the proposed change to the Council Tax Timeframe, as detailed in Section 5.2 of the report, and to delay for one year setting revised levels for Valuation Roll performance; and
- (iii) approve the proposals for publication of the Public Performance Report.

16. EQUALITIES ISSUES

There was submitted a report by the Assessor updating the Board in relation to the development of a Gender Equality Scheme and the preparation of annual reports in relation to Race and Disability issues. There were appended to the report as Appendices 1, 2 & 3, respectively copies of the Annual Race Equality Report 2009, the Annual Disability Equality Report 2009 and the Gender Equality Scheme 2009-2012.

Following consideration the meeting agreed to note the -

- (i) annual reports in relation to Race and Disability issues and authorised the publication of these reports; and
- (ii) proposed Gender Equality Scheme and authorise the publication on the Board's website.

17. RISK REGISTER

There was submitted a report by the Assessor & Electoral Registration Officer updating the Board in relation to development of the Risk Register, details of which were set out in Section 4 of the report and the Appendix to the report. The meeting noted that the Risk Register is a standing item on the Management Team agenda and that risk owners report directly to the Assessor & ERO in relation to any matters of concern. The meeting also noted that those Risks which, are assessed as moderate or high receive special attention outwith the routine cycle of management Team meetings.

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

18. IRRV SCOTTISH CONFERENCE 2009

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 2 & 3 September 2009 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 or substitutes. The meeting also noted that there was an opportunity to send a fourth delegate, free of charge, and 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.

19. REPLACEMENT CHAIRS

There was submitted a report by the Assessor & ERO inviting the Board to consider the purchase of replacement chairs throughout the organisation.

The meeting noted that following a number of complaints, many of which were on health grounds, an independent audit of chair provision in Woodhill House was undertaken by Moray Council's Health & Safety Officer. Similar reviews are to be carried out in the Divisional Offices in Banff and Elgin. The results of the review of Woodhill House indicated that 74% of the chairs were unsuitable and it was recommended that up to 70 chairs and 10 foot rests be acquired, the cost of which to be met from the Capital Fund.

For the Amendment (4) Councillors Cormie, Hunter, Leslie & Ross.

Abstentions (0)

Accordingly the motion became the finding of the meeting and it was agreed:

- (i) to change of title for both depute posts to Depute Assessor and Electoral Registration Officer;
- (ii) to advertise the post of Depute Assessor & ERO internally only; and
- (iii) that the interview and selection of the Depute Assessor & ERO along with any consequent vacancies be delegated to the Assessor, Assessor Designate and Head of Personnel, Moray Council.