



MINUTE OF MEETING OF THE GRAMPIAN VALUATION JOINT BOARD

26 OCTOBER 2007

COUNCIL HEADQUARTERS, ELGIN

PRESENT

Councillors I Ogilvie (Convener), J Dunbar (Depute-Convener), L Bell (substituting for Councillor R Shepherd), J Corall (substituting for Councillor B Cormie), S Coull, J Dick, J G Duncan, J Hamilton, J Hunter, G Leslie (substituting for Councillor J Reynolds), J Mair, and A Milne.

APOLOGIES

Apologies for absence were intimated on behalf of Councillors M Burnett, N Fletcher, J Reynolds, R H Shepherd and M Watt.

IN ATTENDANCE

A. A. McConochie, Assessor and Electoral Registration Officer, M. Wilson, Treasurer and R. Ritchie, Senior Committee Services Officer, Moray Council for the Clerk to the Board. Also in attendance M Bruce, Audit Scotland in respect of Item 5 'External Audit Report'.

1. MINUTE OF MEETING OF 29 JUNE 2007

The Minute of the meeting of the Board dated 29 June 2007 was submitted and approved as an accurate record, subject to 'to' on the second last line of Branch 1 being substituted with 'two' and 'May' in the second paragraph of Branch 6 being amended to 'June'.

Arising therefrom:-

(i) Budget Surplus

Under reference to Branch 8 'Unaudited Accounts for 2006/2007' and in response to a question the Treasurer advised the meeting that, historically, the Board has retained the surplus for the year and deducted from the subsequent year's requisitions to the Constituent Authorities. She also advised that by doing so the Board earned interest in the region of £15,000, which was accounted for in the budget. She also referred to the request from the Head of Finance (Accountancy and Corporate), Aberdeenshire Council for the return of the surplus, to be considered under Item 4 on the agenda.

(ii) Woodhill House Lease

Under reference to Branch 17 'Woodhill House' the Treasurer advised the meeting that the Assessor had negotiated a new 10-year lease from 1 April 2007, subject to rent review in 2012, at an initial rent of £113,000, which was a saving to the Board of £2,000 against budget and £8,00 against the initial proposal. The negotiated rent also included the use of Conference and Committee Rooms as booked by the Board from time to time, which was previously the subject of a separate charge. The meeting commended the Assessor for his efforts and requested that their appreciation be minuted.

2. REVENUE BUDGET MONITORING TO 30 SEPTEMBER 2007

There was submitted a report by the Treasurer inviting the Board to consider the Revenue Monitoring Statement for the period 1 April to 30 September 2007, a copy of which was appended to the report as an Appendix.

The Treasurer spoke to the Statement and the meeting noted that the transactions for the first six months of the year resulted in an underspend, to date, of £91,000. The main reason for the underspend is savings generated from employee costs. The meeting also noted that, whilst it had previously proved difficult to fill two professional posts, following a successful recruitment campaign all posts, with the exception of one clerical post, had been filled. It was also noted that the combined overspend of £26,000 on electoral registration and postages related to canvassing and that it was anticipated that these budget headings will break even as at 31 March 2008.

Following discussion, during which the Treasurer responded to questions, the Board agreed to note the Revenue Monitoring Statement for the period 1 April to 30 September 2007.

3. EXTENSION TO INSURANCE CONTRACT

There was submitted a report by the Treasurer seeking homologation of a decision taken by the Treasurer and Assessor, in consultation with the Convener, to extent the contract for the supply of Insurance with the current provider.

Following consideration the Board agreed to homologate the decision taken by the Treasurer and Assessor, in consultation with the Convener, to extent the Insurance Contract for the next 5 years saving the Board in excess of £10,000 on the cost of premiums.

4. AUDITED ACCOUNTS FOR YEAR ENDING 31 MARCH 2007

There was submitted a report by the Treasurer seeking the Board's approval of the Audited Accounts for the year ending 31 March 2007, a copy of which was included with the meeting papers.

The meeting noted there had been some minor changes made to that presented to the Board at its meeting on 29 June 2007, which related to the presentation of the information in the Accounts. The overall financial position remained as intimated to the Board on 29 June 2007, which reported a surplus of £284,937. The report also invited the Board to consider a request from the Head of Finance (Accountancy and Corporate), Aberdeenshire Council for the early return of the surplus.

Following consideration the Board agreed:-

- (i) to note the Final Accounts for the year ending 31 March, 2007; and
- (ii) on the motion of Councillor Coull, seconded by Councillor Hunter, to retain the surplus of £284,937 to nett off against the 2008/09 requisitions for this year and to make provision in future years for the return of surpluses to Constituent Authorities following approval of the audited accounts.

5. EXTERNAL AUDIT REPORT

There was submitted a copy of the External Auditors, Audit Scotland's Report on the Board's financial statements for 2006/07, which also summarised the key aspects of the Board's reported financial position and performance to 31 March 2007.

M Bruce, Audit Scotland advised the meeting that the report was an unqualified opinion on the financial statements of the Board for 2006/07, which had been submitted to the Controller of Audit by the deadline of 30 June 2007. She also advised that the final accounts preparation procedures and working papers were good which enabled the audit to progress smoothly and expressed her appreciation of the assistance given to her by the Treasurer and officers of the Board. She then referred the meeting to key points within the report and the five action points, as detailed in the Appendix to the report, in regard to the Board's Standing Orders and Financial Regulations, Internal Audit, Statement on Internal Controls and the draft Anti-Fraud and Corruption Policy. In regard to the Action Plan she advised the meeting in regard to the target dates and that it was a matter for the Board to monitor the Plan to ensure that the agreed action were carried out within the agreed timescales.

Following consideration the Board agreed:-

- (i) to note the report; and
- (ii) that its' appreciation of the work of the Treasurer be minuted.

6. REGISTER OF ELECTORS

There was submitted a report by the Electoral Registration Officer (ERO) informing the Board of progress with the annual canvass and changes to canvass arrangements and duties of the ERO. The report also provided the Board with an update on the changes to Postal Voting arrangements. There was also tabled at the meeting details of the 2007 Electoral Canvass update as at 24 October 2007, which gave details on the response to the door-to-door canvass as at 1 October and 24 October 2007 based on Parliamentary Constituencies and Grampian as a whole together details of the returns by post, telephone and internet. The supplementary note also gave the figures, based on Parliamentary Constituencies and Grampian as a whole, in respect of Opt Outs, Postal Vote applications and Dead-wooding.

The meeting noted that the only 'Additional Duty' not already undertaken in Grampian was direct house to house inquiries which was the general position throughout Scotland. In regard to the pilot door-to-door canvass carried in Aberdeen Central, which historically has a poor rate of return, the meeting noted that this resulted in 432 completed forms being collected on the doorstep or subsequently returned (14%) but at a cost equal to £12.40 per household. This year, as part of the main canvass, more than 26,000 properties received up to 3 canvass visits with some 9,500 households in Aberdeen Central being visited. This remains the most difficult area with only 57% of forms being collected or returned, as at 24 October 2007, compared to 73% overall. In regard to 'Opt Outs' the meeting noted that at the start of the canvass 68,884 (17%) had opted out of the Edited Register and as at 24 October 2007 66,856 (16.5%) had opted out. The meeting also noted the increase in requests for postal votes and that the issue of the collection of personal identifiers has yet to be finally clarified and accordingly application forms have yet to be sent to electors. In regard to the number of electors removed from the Register through the 'Deadwooding' process the meeting noted that this continues to fall year on year with 7,000 removed in 2002 dropping to 1,527 last year. The report also advised that the Electoral Register will be published on 30 November 2007 with copies being provided to Elected Members, MSPs, MPs etc, as prescribed.

Following consideration, during which the ERO responded to Members' questions, the Board agreed to note the report.

7. KEY PERFORMANCE INDICATORS

Under reference to Branch 7 (v) of the Minute of the Board dated 11 November 2005 there was submitted a monitoring report by the Assessor in regard to non-financial key performance indicators in respect of the Valuation Roll and Council Tax for the period 1 April to 30 September 2007. There was appended to the report as Appendices 1 & 2 respectively comparative statements in respect of the Valuation Roll and Council Tax showing the positions for 2005/06, 2006/07 and the performance for the first six months (1 April to 30 September) of the current financial year.

In terms of the Board's Code of Corporate Governance the report also included two further performance measures not previously reported to the Board in regard to 'Completeness' and Accuracy' for the financial year 2006/07. The meeting noted that in respect of the Valuation Roll this relates to cases where the effective date is outwith the financial year the property became occupied (Completeness) and measures loss of rateable value on appeal in relation to new or altered running roll entries (Accuracy). In regard to Council Tax this relates to subjects which are entered outwith the relevant financial year (Completeness) and measures the number of subjects where the band fixed for a new house is successfully challenged via a proposal or appeal. The meeting also noted that further performance measures in relation to time to reply to correspondence, timeliness in answering telephone calls and compliance with statutory time limits have yet to be developed.

Following discussion the Board agreed to note the report.

8. IRRV SCOTTISH CONFERENCE

There was submitted and noted a report by the Assessor advising the Board of attendance of the Convener, Depute Convener, Assessor and recently appointed Senior Valuer at the Institute of Revenue, Rating and Valuation's Scottish Annual Conference "Delivering for Scotland" held on 5/6 September 2007 in Creiff.

9. BANFF OFFICE

Under reference to Branch 13 of the Minute of the meeting of the board dated 29 June 2007 there was submitted a report by the Assessor updating the Board on progress in regard to the replacement Banff Office in relation to planning permission, building warrant and tender procedures.

The Assessor advised the meeting that he anticipated planning permission would be granted on 30 October 2007. Invitations to tender would be issued immediately following the granting of consent with a closing date of 28 November 2007 and opened in accordance with the procedures of Aberdeenshire Council, the Board's Agents for the project, with the Assessor or his nominee in attendance. He also proposed that, following evaluation of the tenders received, a report thereon be submitted to the General Purposes & Audit Sub-Committee with delegated powers to consider and, in terms of best value, accept the tender most advantageous to the Board.

Following consideration the Board agreed:-

- (i) to note the current position in relation to the proposed replacement Banff Office;
- (ii) that, following an evaluation of tenders received, the General Purposes & Audit Sub-Committee be granted delegated authority to consider and, in terms of best value, accept the tender most advantageous to the Board;
- (iii) that it be remitted to the Clerk, in consultation with the Convener, Assessor and Treasurer, to arrange an appropriate date/time/venue for a meeting of the General Purposes & Audit Sub-Committee to consider tender submissions.

10. UPDATE ON CAREER GRADE SCHEMES DEVELOPED FOR NEW PAY AND GRADING SCHEME

There was submitted a report by the Head of Personnel Services providing an update to the Board on the outcome of the Job Evaluation Appeals process and the development of career grade schemes for the new pay and grading structure on 1 October 2006, details of which were set out in Appendices A – E to the report

Following consideration the Board agreed to note the:-

- (i) final career grade scheme documents for the Valuer and Technical posts, as detailed in Appendices A-E to the report; and
- (ii) Completion of the Job Evaluation Appeals process and that it concludes the pay and Grading Review exercise for the Grampian Valuation Joint Board.