

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll and Bute Valuation Joint Board held remotely using MS Teams only on Friday, 20 June 2025 at 11.00 a.m.

Present: Councillors Jim Gibbons, Stewart MacDonald, Vaughan Moody and Calum Smith (East Dunbartonshire Council); Councillors Gordon Blair, Dougie McFadzean and Peter Wallace (Argyll and Bute Council); and Provost Karen Murray Conaghan and Councillors Gurpreet Johal Singh and Lawrence O'Neill (West Dunbartonshire Council)

Attending: Russell Hewton, Assessor and Electoral Registration Officer (ERO); Laurence Slavin, Treasurer; Joanne Thomson, Accountant; Rosemary Nelson, Principal Administration Officer; Tom Reid and Louis Deamer, External Auditors – Forvis Mazars; and Lynn Straker, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillor Mark Irvine (Argyll & Bute Council); and Councillors Jonathan McColl and John Millar (West Dunbartonshire Council)

Councillor Vaughan Moody in the Chair

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 28 March 2025 were submitted and approved as a correct record.

BEST VALUE - SERVICE PLANNING

A report was submitted by the Assessor & Electoral Registration Officer seeking Joint Board approval of the April 2025 update to the approved 2024-27 Service Plan.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report, the Joint Board agreed to approve the April 2025 update to the Service Plan for the period 2024-27.

BEST VALUE – PERFORMANCE REPORTING AND PLANNING

A report was submitted by Depute Assessor & Electoral Registration Officer updating the Members of the Joint Board on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2024/25. The report also seeks approval from Members of the Joint Board of the Public Performance Report for 2024/25 and the Key Performance Indicator (KPI) targets for 2025/26.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2024/25;
- (2) to approve the Public Performance Report for 2024/25; and
- (3) to approve the KPI targets for 2025/26.

BEST VALUE – CUSTOMER SERVICE & COMPLAINTS UPDATE

A report was submitted by the Depute Assessor & Electoral Registration Officer advising Members of the results from the Customer Consultation process during 2024/25 and of the outcomes from the Complaints Procedure during 2024/25.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the positive results from the Customer Satisfaction Survey; and
- (2) to note the results from the Complaints Procedure.

CODE OF GOOD GOVERNANCE – ANNUAL SELF-ASSESSMENT

A report was submitted by the Assessor & Electoral Registration Officer reporting on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2024/25 and seeking Joint Board Members' approval of the Action Plan arising from the self-assessment and advising Members of the progress made in completing or progressing a number of actions contained in the Plan.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the completion of the 2024/25 self-assessment of the Joint Board's compliance with best practice in Good Governance; and

- (2) to approve the 2024/25 Good Governance Action Plan.

DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2025

A report was submitted by the Treasurer presenting to the Joint Board the Draft Annual Accounts for the year ending 31 March 2025.

After discussion and having heard the Accountant in further explanation of the report, the Joint Board agreed:-

- (1) to note the contents of the report and the financial position of the Joint Board as at 31 March 2025;
- (2) to note the Draft Management Commentary and Financial Statements for the year to 31 March 2025; and
- (3) to note that the audited accounts will be reported to a future meeting for approval.

ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2025 FROM THE CHIEF INTERNAL AUDIT OFFICER

A report was submitted by the Treasurer advising Members of the Joint Board of the contents of the annual Assurance Statement given to Members of the Joint Board in support of the Annual Governance Statement. This report outlines how audit assurances are obtained.

After discussion and having heard the Treasurer in further explanation of the report, the Joint Board agreed to note the contents of the annual Assurance Statement for the year ended 31 March 2025 provided at Appendix 1 to the report.

FORVIS MAZARS ANNUAL AUDIT PLAN 2024/25

A report was submitted by the Treasurer presenting Forvis Mazars' Annual Audit Plan for the audit of financial year 2024/25 to the Joint Board for information.

After discussion and having heard the External Auditors - Forvis Mazars, in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note Forvis Mazars' Audit Plan for the audit of financial year 2024/25.

EXTERNAL AUDIT ENQUIRIES – 2024/25 ACCOUNTS

A report was submitted by Treasurer informing the Joint Board of the External Auditor's requirement for the provision of information regarding the Joint Board's approach to

dealing with fraud, litigation, laws and regulations as part of their audit of the Joint Board's Statement of Accounts for 2024/25 and to allow the Joint Board to comment on the response related to 'Those Charged with Governance'.

After discussion and having heard the Treasurer in further explanation of the report, the Joint Board agreed:-

- (1) to receive and comment upon, the enquiries for those charged with governance for the 2024/25 Accounts; and
- (2) to agree with the draft responses set out in Appendix 1 to the report and approve their submission to the Joint Board's external auditors.

ELECTORAL REGISTRATION SERVICE UPDATE

A report was submitted by the Principal Administration Officer providing an update on the current position in relation to the Joint Board's Electoral Registration service.

After discussion and having heard the Principal Administration Officer and the Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the content of this report.

ASSESSORS SERVICE UPDATE

A report was submitted by the Depute Assessor & Electoral Registration Officer advising Members of the Joint Board of the General Background of Non-Domestic Rating and Council Tax and the key points, priorities and next steps within the Assessors Service.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals/appeals;
- (2) to note the progress in relation to the new SCU annual audit and its impact on staff and service delivery;
- (3) to note the progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals;
- (4) to note the progress in relation to Sold House Band Reviews;
- (5) to note the progress of our Council Tax record digitisation project; and

- (6) to note the progress being made in relation to forthcoming priorities and next steps.

REPLACEMENT ASSESSORS SYSTEM – UPDATE

A report was submitted by the Assessor & Electoral Registration Officer providing an update to Members of the Joint Board on the project to replace the Assessors Core System.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Board agreed:-

- (1) to note progress in relation to implementing the new system; and
- (2) to support the project to automate the flow of data from Planning and Building Control departments to the Board.

PUBLIC SECTOR EQUALITY DUTY

A report was submitted by the Depute Assessor & Electoral Registration Officer seeking Members approval of The Public Sector Equality Duty Report and the approval of the Equality Outcomes contained within the report.

After discussion and having heard the Assessor & Electoral Registration in further explanation of the report and in answer to Members' questions, the Board agreed to note the attached Public Sector Equality Duty Report.

VALUATION JOINT BOARD PROPERTY UPDATE

Submit report by the Assessor & Electoral Registration Officer updating Members of the Joint Board on changes to the Board's RAAC Management Plan and associated Risk Management and providing an update on the project to review the accommodation requirements for the Clydebanks Office.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the updated RAAC Management Plan and Risk Action List.

PERSONNEL – DRESS CODE POLICY

A report was submitted by the Depute Assessor & Electoral Registration Officer seeking Members' approval of a Dress Code Policy for application within the Joint Board.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the Dress Code Policy for implementation within the Joint Board.

INTERNAL AUDIT REPORT 2025

A report was submitted by the Assessor & Electoral Registration Officer reporting on the recently completed Internal Audit of the review of purchasing, invoicing, inventory management and budget monitoring controls and seeking Members' approval of the Actions contained in the Internal Audit Reports.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the positive conclusions of the recently completed Internal Audit Report as regards the existing control environment; and
- (2) to approve the Action Plan contained in the Audit Report.

DATE OF NEXT MEETING

Members noted that the next meeting of the Valuation Joint Board is scheduled for Friday, 28 November 2025 at 11.00 a.m. and will be held in a Hybrid format where Members can attend in person at Ballantines Meeting Room, Ground Floor, 16 Church Street, Dumbarton G82 1QL or remotely using MS Teams.

Members also noted the proposed dates for Valuation Joint Board meetings to be held in 2026:-

- Friday, 20 March 2026 at 11.00 a.m. (East Dunbartonshire)
- Friday, 19 June 2026 at 11.00 a.m. (Argyll & Bute)

The meeting closed at 11.55 a.m.