

## **DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD**

At a Hybrid Meeting of the Dunbartonshire and Argyll and Bute Valuation Joint Board held in the Denny Meeting Room, 16 Church Street, Dumbarton on Friday, 28 November 2025 at 11.00 a.m.

**Present:** Councillors Stewart MacDonald, Vaughan Moody and Calum Smith (East Dunbartonshire Council); Councillors 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); Kevin Kelly, Depute Assessor and Registration Officer; Laurence Slavin, Treasurer; Joanne Thomson, Accountant; Rosemary Nelson, Principal Administration Officer; Tom Reid, Caleb Ogouche and Louis Deamer, External Auditors – Forvis Mazars; and Lynn Straker, Committee Officer.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Mark Irvine and Gordon Blair, Argyll & Bute Council and Councillor Jim Gibbons, East 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 20 June 2025 were submitted and approved as a correct record.

### **REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 30 SEPTEMBER 2025 (PERIOD 6)**

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2025/26.

After discussion and having heard the Treasurer and the Accountant in further explanation and in answer to Members' questions, the Joint Board agreed:-

- (1) to note that it was anticipated that £0.338m of revenue reserves would be required to be used in-year to balance the revenue account;
- (2) to note it was anticipated that an additional £0.085m funding would be required to maintain the Joint Board's Prudential Reserves Level; and
- (3) to note the projected capital re-profiling of spend and earmarked resource of £0.011m, to be carried forward into 2025/26 to fund the completion of the existing capital projects

### **FORVIS MAZARS' ANNUAL AUDIT REPORT 2023/24**

A report was submitted by the Treasurer presenting for information Forvis Mazars' Annual Audit Report for the audit of financial year 2023/24.

After discussion and having heard the External Auditors from Forvis Mazars and the Treasurer in further explanation and in answer to Members' questions, the Joint Board agreed to note Forvis Mazars audit report for the audit of financial year 2023/24.

### **FORVIS MAZARS' ANNUAL AUDIT REPORT 2024/25**

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

After discussion and having heard the External Auditors from Forvis Mazars and the Treasurer in further explanation and in answer to Members' questions, the Joint Board agreed to note Forvis Mazars audit report for the audit of financial year 2023/24.

### **ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2024**

A report was submitted by the Treasurer presenting the Annual Accounts for the year ending 31 March 2024.

After discussion, and having heard the Accountant in further explanation, the Joint Board agreed to approve the post-audit Annual Accounts for the year ended 31 March 2024.

## **ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2025**

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

After discussion, and having heard the Accountant in further explanation, the Joint Board agreed to approve the post-audit Annual Accounts for the year ended 31 March 2025.

### **WORKFORCE PLANNING UPDATE**

A report was submitted by the Assessor & Electoral Registration Officer advising of an update to the 2025 Workforce Plan which had been approved at a meeting of the Joint Board on 28 March 2025, and seeking approval of the updated Workforce Plan.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation, the Board agreed to note the progress in relation to implementing the Board's Workforce Plan.

### **ASSESSORS SERVICE UPDATE**

A report was submitted by the Depute Assessor and Electoral Registration Officer providing an update on the Assessors Service.

After discussion, and having heard the Depute Assessor and Electoral Registration Officer and the Assessor and Electoral Registration Officer in further explanation 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 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.

## **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 and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed note the contents of the report.

## **REPLACEMENT ASSESSORS SYSTEM**

A report was submitted by the Assessor and Electoral Registration Officer providing an update on the project to replace the Assessors Core System.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed to note progress in relation to implementing the new system.

## **UPDATE OF THE VALUATION JOINT BOARD FINANCIAL REGULATIONS**

A report was submitted by the Treasurer seeking approval for the revised Financial Regulations.

After discussion and having heard the Treasurer, the Assessor and Electoral Registration Officer, and the Accountant in further explanation and in answer to Members' questions, the Joint Board agreed to approve the revised Financial Regulations.

## **VALUATION JOINT BOARD PROPERTY OPTIONS**

A report was submitted by the Assessor & Electoral Registration Officer providing an update on the project to review the accommodation requirements for the Clydebank office.

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

- (1) to approve in principle a proposed move to Aurora House, Clydebank;
- (2) to authorise the Assessor, in consultation with the Treasurer, to negotiate suitable terms for the Joint Board, utilising independent legal advice;
- (3) to delegate approval of the final decision on entering an agreement with WDC to the Joint Board's Property Sub-Committee;

- (4) to authorise the Assessor, in consultation with the Treasurer, to engage the services of a property agent to provide advice in relation to the sale of the existing property at 235 Dumbarton Road;
- (5) to delegate approval of the final decision on disposing of the asset of 235 Dumbarton Road to the Joint Board's Property Sub-Committee; and
- (6) to authorise the Assessor, in consultation with the Treasurer, to engage the services of a document scanning contractor to digitise the records in the Clydebank office.

### **REVISED EMPLOYER DISCRETIONS - LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND) REGULATIONS 2018**

A report was submitted by the Assessor and Electoral Registration Officer providing an update on the review of the Joint Board's Statement of Policy in relation to Pension Scheme Discretions and seeking approval of the proposed revisions to the Statement.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed to approve the revised Statement of Policy in respect of Pensions Discretions.

### **EXCESS TRAVEL POLICY**

A report was submitted by the Assessor and Electoral Registration Officer seeking approval for a proposed new personnel policy.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed to approve the new Excess Travel Expenses Policy.

### **REDUNDANCY POLICY**

A report was submitted by the Assessor and Electoral Registration Officer seeking approval for a proposed new personnel policy.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed to approve the new Redundancy Policy.

### **DATE OF NEXT MEETING**

Members noted that the next meeting of the Valuation Joint Board was scheduled for Friday, 20 March 2026 at 11.00 a.m. and would be held in a Hybrid format where Members could attend in person at Tom Johnston Chamber, East Dunbartonshire

Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1XT or remotely using Webex.

The meeting closed at 11.54 a.m.

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