

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held by video conference on Friday, 4 March 2022 at 11.00 a.m.

Present: Councillors Graham Archibald Hardie, Donald MacMillan, Iain Paterson, Alastair Redman and Richard Trail, Argyll & Bute Council; Councillors Jim Gibbons, John Jamieson, Stewart MacDonald and Vaughan Moody, East Dunbartonshire Council; and Councillors Jim Brown, Karen Conaghan and Jonathan McColl, West Dunbartonshire Council.

Attending: David Thomson, Assessor & Electoral Registration Officer (ERO); Russell Hewton, Depute Assessor & Electoral Registration Officer; Laurence Slavin, Treasurer; Janine Corr, Accountant; Rosemary Nelson, Principal Administration Officer; and Scott Kelly and Nicola Moorcroft, Committee Officers, West Dunbartonshire Council.

Also Attending: Christopher Gardner, Senior Audit Manager, and Kirsteen Sharp, Professional Trainee, Audit Scotland.

Apologies: An apology for absence was intimated on behalf of Councillor Sandra Thornton, East Dunbartonshire Council. Apologies were also given for Peter Hessett, Clerk to the Joint Board, and Gillian McNeilly, Finance Manager, West Dunbartonshire Council.

Councillor Richard Trail 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 15 September 2021 were submitted and approved as a correct record.

MINUTES OF MEETING OF THE VALUATION JOINT BOARD RECRUITMENT PANEL

The Minutes of Meeting of the Valuation Joint Board Recruitment Panel held on 25 October 2021 were submitted for information and noted.

TREASURER TO THE VALUATION JOINT BOARD

A report was submitted by the Clerk providing an update with respect to the position of Treasurer to the Joint Board.

The Joint Board agreed to approve the appointment of Laurence Slavin, West Dunbartonshire Council's new Chief Financial Officer, as Treasurer to the Joint Board.

AUDIT SCOTLAND'S ANNUAL AUDIT PLAN 2021/22

A report was submitted by the Treasurer presenting, for information, Audit Scotland's Annual Audit Plan for the audit of financial year 2021/22.

After discussion and having heard the Treasurer and the Senior Audit Manager in explanation of the report and in answer to Members' questions, the Joint Board agreed to note Audit Scotland's audit plan for the audit of financial year 2021/22.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2022 (PERIOD 10)

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2021/22.

After discussion and having heard the Accountant, the Treasurer and the Assessor & ERO in explanation of the report and in answer to a Member's questions, the Joint Board agreed:-

- (1) to note the projected favourable revenue variance of £0.236m (8% of the total budget);
- (2) to note the anticipated carry forwards of the underspends in relation to the Barclays funding (£0.054m) and the SPE Grant (£0.042m) for use within 2022/23; and
- (3) to note the projected favourable capital variance of £0.054m (84% of the total budget).

UPDATED LONG TERM FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2022/23

A report was submitted by the Treasurer:-

- (a) seeking approval of the updated Long Term Financial Strategy, the 2022/23 revenue estimates and the level of constituent authority requisitions in 2022/23;
- (b) seeking approval of the draft 2022/23 Capital Estimates; and
- (c) providing the indicative budget positions for 2023/24 and 2024/25 for both capital and revenue.

After discussion and having heard the Accountant, the Treasurer and the Assessor & ERO in explanation of the report and in answer to a Member's questions, the Joint Board agreed:-

- (1) the updated Long Term Financial Strategy as detailed in Appendix 1 to the report;
- (2) the draft 2022/23 revenue budget;
- (3) that any surplus as at 31 March 2022 be carried forward for future use and that free reserves will continue to be held to help manage future budgets and the level of constituent authority contributions;
- (4) to note the indicative revenue budgets for 2023/24 and 2024/25;
- (5) that the 2022/23 revenue requisition is based on each Council's 2021/22 GAE figures with the apportionment as identified in paragraph 3.10 of the report;
- (6) the 2022/23 Barclay Review funding based on the Scottish Government's allocation as identified in paragraph 3.11 of the report;
- (7) the proposed 2022/23 capital spend (as detailed in Appendices 5 and 6 to the report) of £11,600 to be progressed and funded as detailed in paragraph 3.13 of the report;
- (8) to note the indicative capital bids for 2023/24 and 2024/25 (as detailed in Appendix 5 and Appendix 6 to the report);
- (9) to note the likely capital slippage of spend and earmarked resources to be carried forward from 2021/22 into 2022/23 to fund the completion of the existing 2021/22 capital projects; and
- (10) to note the indicative capital programmes for 2023/24 to 2024/25 and indicative constituent contributions, based upon current GAE allocations and that requests for final approval would be requested year on year.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

A report was submitted by the Assessor & ERO advising:-

- (a) of progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function, including disposal of 2017 Revaluation and 'running roll' appeals;
- (b) of on-going activities to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (c) of the preparations being made for the 2023 Revaluation of non-domestic property;
- (d) of progress in relation to the Assessor's Council Tax valuation function; and
- (e) on the effects of the COVID-19 outbreak on NDR and Council Tax functions.

Having heard the Assessor & ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed to note:-

- (1) the progress in relation to the disposal of Non-Domestic Rating appeals and the ongoing risks related to large numbers of COVID-related appeals;
- (2) the progress in relation to the general maintenance of the Valuation Roll;
- (3) the preparations that were ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (4) the progress in relation to the 2023 Revaluation;
- (5) the progress in relation to the general maintenance of the Council Tax List;
and
- (6) the progress in relation to the disposal of Council Tax proposals and appeals.

ELECTORAL REGISTRATION PROGRESS

A report was submitted by the Assessor & ERO providing an update on the current position in relation to Electoral Registration.

After discussion and having heard the Assessor & ERO in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the content of the report.

CODE OF GOOD GOVERNANCE – ANNUAL SELF-ASSESSMENT

A report was submitted by the Assessor & ERO:-

- (a) providing information on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2021;
- (b) seeking approval of the Action Plan arising from the self-assessment; and
- (c) advising of the progress made in completing or progressing a number of actions contained in the Plan.

Having heard the Assessor & ERO in further explanation of the report, the Joint Board agreed:-

- (1) to note the completion of the 2021 self-assessment of the Joint Board's compliance with best practice in Good Governance;
- (2) to approve the 2021/22 Good Governance Action Plan; and
- (3) to note that a number of the actions contained within the Plan had been completed.

WORKFORCE PLANNING

A report was submitted by the Assessor & ERO:-

- (a) advising of progress in relation to Workforce Planning within the Joint Board; and
- (b) seeking approval of a Workforce Plan for 2022/23.

Having heard the Assessor & ERO in further explanation of the report, the Joint Board agreed:-

- (1) to note the progress in relation to implementing the 2021/22 Workforce Planning;
- (2) to note the high level of employee turnover experienced during 2021/22 and expected during 2022/23;
- (3) to approve the 2022/23 Workforce Plan; and
- (4) to note that progress would be monitored and evaluated and further actions would be taken as circumstances required.

PERSONNEL – HM THE QUEEN’S PLATINUM JUBILEE

A report was submitted by the Assessor & ERO seeking approval of an additional day of paid leave for employees of the Joint Board on Friday, 3 June 2022 to facilitate celebrations to mark HM the Queen’s 70th anniversary as monarch.

Following discussion, the Joint Board agreed:-

- (1) to approve Friday, 3 June 2022 as a day of paid leave;
- (2) to note a presumption in favour of approval of requests for annual leave on Thursday, 2 June 2022; and
- (3) to note that it was understood that a motion relating to this matter would be submitted to the meeting of West Dunbartonshire Council being held on 23 March 2022 and to grant flexibility to the Assessor & ERO to implement the awarding of the extra day’s paid leave in accordance with the decision that the Council would take.

NEXT MEETING OF THE JOINT BOARD

It was noted that the next meeting of the Joint Board would be held on Friday, 24 June 2022 at 11.00 a.m.

Following discussion, the Joint Board agreed:-

- (1) that the meeting would be a hybrid meeting in West Dunbartonshire Council Offices, Church Street, Dumbarton, subject to any COVID-related restrictions which may be in place at the time;
- (2) that, as this would be the first meeting of the Joint Board following the local government elections in May 2022, Members and officers were encouraged to attend the meeting in person; and
- (3) to acknowledge that, in view of the distances some Members would require to travel to attend in person, the option would exist for Members to attend remotely via MS Teams.

Note: Councillor MacMillan left the meeting during consideration of this item.

VALEDICTORY

Councillor McColl expressed his thanks to Councillor Trail, Chair, and Councillor Moody, Vice Chair, for their service over the last five-year term, and to the Assessor & ERO and all officers involved with the Valuation Joint Board.

The Assessor & ERO, on behalf of Assessor and Valuation Joint Board officers, thanked the Joint Board's Members for their contributions and wished all of them well. He also requested that his thanks to the officers of West Dunbartonshire Council be recorded, including Stephen West, formerly the Treasurer to the Joint Board, who had recently retired from Council service.

Finally, Councillor Trail, Chair, expressed his appreciation to the officers of West Dunbartonshire Council and the Assessor and Valuation Joint Board for their work in supporting the Joint Board, and to the Joint Board's Elected Members who he wished well in the future.

The meeting closed at 12.10 p.m.