

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

At a Hybrid Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Ballantines Meeting Room, 16 Church Street, Dumbarton on Friday, 30 September 2022 at 11.05 a.m.

**Present:** Councillors Graham Archibald Hardie and Peter Wallace (Argyll & Bute Council); Councillors Vaughan Moody and Calum Smith, (East Dunbartonshire Council); and Councillors Karen Conaghan, Jonathan McColl and John Millar (West Dunbartonshire Council).

**Attending:** David Thomson, Assessor & Electoral Registration Officer (ERO); Russell Hewton, Depute Assessor & Electoral Registration Officer; Laurence Slavin, Treasurer; Janine Corr, Accountant; and Scott Kelly, Committee Officer, West Dunbartonshire Council.

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

**Apologies:** Apologies for absence were intimated on behalf of Councillors Paul Donald Kennedy, Iain James MacQuire and Iain Shonny Paterson (Argyll & Bute Council); Councillors Jim Gibbons, Stewart McDonald, Willie Paterson and Andrew Polson (East Dunbartonshire Council); and Councillor Lawrence O'Neill (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 24 June 2022 were submitted and approved as a correct record.

## **POST OF ASSESSOR & ELECTORAL REGISTRATION OFFICER – RECRUITMENT**

A report was submitted by the Assessor & ERO:-

- (a) advising on progress in relation to the recruitment process for the soon to be vacant post of Assessor & Electoral Registration Officer; and
- (b) seeking approval to fill the post of Depute Assessor & ERO should the vacancy arise as a result of the above process.

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

- (1) to note the progress in the recruitment of a new Assessor & ERO and that a meeting of the Joint Board's Recruitment Panel was due to be held on 4 October 2022 during which an interview for the post would take place; and
- (2) to approve the initiation of a recruitment process to fill the post of Depute Assessor & ERO, should the existing Depute be appointed to the post of Assessor & ERO.

## **INTERNAL AUDIT REPORT 2022**

A report was submitted by the Assessor & ERO:-

- (a) reporting on the recently completed Internal Audit of the implementation of digital processes as a result of the Coronavirus pandemic;
- (b) seeking approval of the Actions contained in the above Internal Audit Report; and
- (c) advising of progress in relation to the agreed Action Plan.

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

- (1) to note the positive conclusions of the recently completed Internal Audit Report as regards the control environment around processes which were digitised;
- (2) to approve the Action Plan contained in the Audit Report; and
- (3) to note that two of the actions had been completed.

## **AUDIT SCOTLAND'S DRAFT ANNUAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT**

A report was submitted by the Treasurer advising of Audit Scotland's Draft Annual Audit Report to Members and the Controller of Audit 2021/22.

Having heard the Professional Trainee, Audit Scotland, and the Treasurer in further explanation of the report, the Joint Board agreed to note the contents of Audit Scotland's Draft Annual Audit Report which formed Appendix 3 to the report.

### **ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2022**

A report was submitted by the Treasurer presenting the Annual Accounts for the year ending 31 March 2022.

Having heard the Accountant in further explanation of the report, the Joint Board agreed:-

- (1) to note that the finances of the Board had been closely managed during 2021/22 allowing a better financial position to be achieved than had been planned, and that this would assist with financial planning in the future; and
- (2) to approve the post-audit Annual Accounts for the year ended 31 March 2022.

### **REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 AUGUST 2022 (PERIOD 5)**

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2022/23.

Having heard the Accountant in further explanation of the report, the Joint Board agreed:-

- (1) to note the projected favourable revenue variance of £0.080m (3% of the total budget);
- (2) to note the virement as explained in paragraph 3.3 of the report; and
- (3) to note the updated 2022/23 Capital Budget and projected favourable variance of £0.046m (69% of the total budget).

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

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

The Joint Board agreed to approve the revised Financial Regulations.

## **NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE**

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

- (a) the preparations being made for the 2023 general Revaluation of all non-domestic property;
- (b) ongoing activities to implement the Non-Domestic Rating (Scotland) Act 2020 and the recommendations of the 'Barclay' Review;
- (c) progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll;
- (d) progress in relation to the disposal of 2017 Revaluation and 'running roll' appeals; and
- (e) progress in relation to the Assessor's Council Tax valuation function.

The Joint Board agreed to note:-

- (1) the ongoing preparations for the 2023 Revaluation;
- (2) the progress and planning which were ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review including the transfer of the powers of the local Valuation Appeal Committees to the First Tier Tribunal of the Local Taxation Chamber of the Scottish Courts and Tribunals Service;
- (3) the progress in relation to the general maintenance of the Valuation Roll and the disposal of both 'running roll' appeals and appeals that are before the Lands Tribunal; and
- (4) the progress in relation to the general maintenance of the Council Tax List, including 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.

The Joint Board agreed to note the content of the report.

## **RECORDS MANAGEMENT PLAN**

A report was submitted by the Depute Assessor & ERO providing an update on progress towards complying with the Public Records (Scotland) Act 2011 and informing of the Keeper's Assessment Team's Progress Update Review Report.

The Joint Board agreed to note the 2022 Progress Update Review Final Report by the PRSA Assessment Team and the conclusions included therein.

### **DATES OF FUTURE MEETINGS**

Having heard the Committee Officer, the Joint Board agreed that meetings of the Valuation Joint Board would be held on:-

- Friday, 3 March 2023 at 11.00 a.m. (hybrid meeting in East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch).
- Friday, 23 June 2023 at 11.00 a.m. (an intended hybrid meeting in the Helensburgh and Lomond Civic Centre, East Clyde Street, Helensburgh).

### **ASSESSOR & ERO'S REMARKS**

As this would be his last meeting of the Joint Board, Mr Thomson, Assessor & ERO, expressed his thanks to the current and former Members of the Joint Board, and to the officers of the Joint Board and West Dunbartonshire Council for their support. He wished everyone well, including whichever person would be appointed as his successor.

Councillor Moody, on behalf of the Joint Board, thanked Mr Thomson for his hard work and professionalism over the last eighteen and a half years. Members concurred with Councillor Moody's remarks.

The meeting closed at 11.25 a.m.