

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

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held remotely using MS Teams on Friday, 23 June 2023 at 11.00 a.m.

**Present:** Councillors Graham Archibald Hardie, Paul Donald Kennedy and Peter Wallace (Argyll & Bute Council); Councillors Stewart MacDonald, Vaughan Moody, Calum Smith and Jim Gibbons (East Dunbartonshire Council); and Councillors Karen Conaghan, Lawrence O'Neill, Jonathan McColl and Gurpreet Singh Johal (West Dunbartonshire Council).

**Attending:** Russell Hewton, Assessor & Electoral Registration Officer (ERO); Darryl Rae, Depute Assessor & Electoral Registration Officer (ERO); Laurence Slavin, Treasurer; Janine Corr, Accountant and Lynn Straker, Committee Officer, West Dunbartonshire Council.

**Also Attending:** Tom Reid, Audit Director – Mazars.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Ian MacQuire and Iain Paterson (Argyll & Bute Council); Councillor John Millar (West Dunbartonshire Council); Rosemary Nelson, Principal Administration Officer – VJB; Alan Douglas, Chief Officer – Regulatory and Regeneration, 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 3 March 2023 were submitted and approved as a correct record.

## **DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023**

A report was submitted by the Treasurer presenting, to the Board, the Draft Annual Accounts for the year ending 31 March 2023.

Having heard the Accountant in further explanation of the report, and in answer to Members questions, the Joint Board agreed:-

- (1) the contents of the report and the financial position of the Board as at 31 March 2023;
- (2) the Draft Management Commentary and Financial Statements for the year to 31 March 2023; and
- (3) that the audited accounts will be reported to a future meeting of the Valuation Joint Board for approval.

## **ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2023 FROM THE SHARED SERVICE MANAGER – AUDIT & FRAUD**

A report was submitted by the Treasurer, advising of the contents of the annual Assurance Statement given in support of the Annual Governance Statement, and outlining how audit assurances are obtained.

Having heard the Shared Service Manager – Audit & Fraud 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 2023 provided at Appendix 1 in the Document.

## **MAZARS' ANNUAL AUDIT PLAN 2022/23**

A report was submitted by the Treasurer presenting for information Mazars' Annual Audit Plan for the audit of financial year 2022/23.

Having heard the Accountant in further explanation of the report, and in answer to Members questions, the Joint Board agreed to note Mazars' audit plan for the audit of financial year 2022/23.

## **BEST VALUE – SERVICE PLANNING**

A report was submitted by the Assessor & Electoral Registration Officer (ERO) seeking approval of the April 2023 update to the approved 2021-24 Service Plan.

Having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed to approve the April 2023 update to the Service Plan for the period 2021-24.

## **BEST VALUE – PERFORMANCE REPORTING AND PLANNING**

A report was submitted by the Depute Assessor & Electoral Registration Officer (ERO) providing an update on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2022/23.

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

- (1) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2022/23;
- (2) to approve the Public Performance Report for 2022/23; and
- (3) to approve the KPI targets for 2023/24.

## **BEST VALUE – RISK MANAGEMENT UPDATE**

A report was submitted by the Assessor & Electoral Registration Officer (ERO) seeking approval of the Joint Board's Risk Register for 2023/24.

Having heard the Assessor and ERO in further explanation of the report and in answer to Members questions, the Joint Board agreed to approve the Board Risk Register, including the actions shown therein, for 2023/24.

## **BEST VALUE – CUSTOMER SERVICE UPDATE**

A report was submitted by the Depute Assessor & Electoral Registration Officer (ERO) advising of:-

- (a) the results from the Customer Consultation Constitution process during 2022/23 and
- (b) the outcomes from the Complaints Procedure during 2022/23.

Having heard the Depute Assessor and ERO in further explanation of the report, 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.

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

A report was submitted by the Depute Assessor & Electoral Registration Officer (ERO) advising of:-

- (a) the outcome of the 2023 General Revaluation of all non-domestic property;
- (b) ongoing activities to implement reform brought about by 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 disposal of Revaluation and 'running roll' appeals;
- (e) progress in relation to the Assessor's Council Tax valuation function; and
- (f) forthcoming priorities and next steps.

Having heard the Depute Assessor and ERO in further explanation of the report, the Joint Board agreed to note:-

- (1) the timeous completion and delivery of the 2023 Revaluation,
- (2) the progress and planning, which is ongoing, to effect reform brought about by 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) 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;
- (4) progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals; and
- (5) progress being made in relation to forthcoming priorities and next steps.

### **ELECTORAL REGISTRATION UPDATE**

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

Having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed to note the content of this report.

### **INTERNAL AUDIT REPORT 2023**

A report was submitted by the Assessor & Electoral Registration Officer (ERO) providing an update on the recently completed Internal Audit of the review of

workforce planning arrangements and seeking approval of the actions contained in the Internal Audit report in Appendix 1 of the Document Pack.  
Having heard the Assessor and ERO 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 control environment around workforce planning;
- (2) to approve the Action Plan contained in the Audit Report; and
- (3) to note the progress toward the actions therein.

### **PRINT AND MAIL SERVICES CONTRACT**

A report was submitted by the Assessor & Electoral Registration Officer (ERO) providing an update on the conclusion of the award of the Print and Mail Services Contract.

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

- (1) to note the conclusion of the Print and Mail Services Contract, at an annual value of £177,822.82 inclusive of VAT per annum; and
- (2) to note that the contract shall be for a period of two years, with the option to extend a further 12 months. Commencement date of the contract was 1 June 2023.

### **REPLACEMENT ASSESSORS SYSTEM**

A report was submitted by the Assessor & Electoral Registration Officer (ERO) introducing a project to the Joint Board which will see the replacement of the decades old Assessors 'Progress' System.

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

- (1) to note the need for a replacement of the Assessors 'Progress' System;
- (2) to give approval for procurement to commence for a project to replace the Assessors 'Progress' System, a project which is expected to exceed £50,000 and therefore requires consent of the Board to proceed; and
- (3) to approve the virement of required funds (from within existing agreed budgets) from Employee costs to Computer Costs to fund the project.

## **PROGRAMME OF FUTURE MEETINGS**

The Joint Board agreed the below dates, times, formats and venues of its future meetings:-

- (a) Friday, 3 November 2023 – Hybrid Meeting in Dumbarton, West Dunbartonshire Council;
- (b) Friday, 22 March 2024 – Hybrid Meeting in Kirkintilloch, East Dunbartonshire Council; and
- (c) Friday, 21 June 2024 – Hybrid Meeting in Helensburgh, Argyll & Bute Council.

The meeting closed at 12.11 p.m.

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