

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, 5 March 2021 at 11.05 a.m.

Present: Councillors Graham Archibald Hardie, Donald McMillan, Iain Paterson, Alastair Redman and Richard Trail, Argyll & Bute Council; Councillors Jim Gibbons, Vaughan Moody and Sandra Thornton, East Dunbartonshire Council; and Bailie Denis Agnew and Councillors Jim Brown and Jonathan McColl, West Dunbartonshire Council.

Attending: David Thomson, Assessor and Electoral Registration Officer (ERO); Robert Nicol, Depute Assessor and Electoral Registration Officer; Stephen West, Treasurer; Joanne Thomson, Accountant; and Scott Kelly, Committee Officer, West Dunbartonshire Council.

Also attending: Richard Smith, Senior Audit Manager, and Kirsten Sharp, Professional Trainee, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors Marie McNair and John Millar, West Dunbartonshire Council.

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 16 September 2020 were submitted and approved as a correct record.

CORONAVIRUS/COVID-19 OUTBREAK UPDATE

A report was submitted by the Assessor and ERO providing an update on the ongoing effects of the Coronavirus/COVID-19 pandemic, and the Government restrictions to deal with the outbreak, on the functions and services of the Valuation Joint Board.

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

- (1) to note the effect of the outbreak of Coronavirus/COVID-19, and the Government restrictions introduced to deal with the outbreak, on the functions and services of the Valuation Joint Board;
- (2) to note the steps and actions taken to mitigate the above effects, and ensure that services are run as near to normally as is possible; and
- (3) to note that reviews of the Board's reaction to the outbreak have been completed and actions either taken or planned.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

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

- (a) of progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function;
- (b) of the progress in relation to disposal of 2017 Revaluation appeals;
- (c) of ongoing activities to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (d) of the preparations for the next Revaluation of non-domestic property;
- (e) of progress in relation to the Assessor's Council Tax valuation function; and
- (f) on the effects of the COVID-19 outbreak and the related government restrictions on NDR and Council Tax functions.

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

- ¹(1) to note that progress was being made in relation to disposal of Non-Domestic Rating appeals despite the challenges arising from the Covid-19 outbreak;
- (2) to note progress in relation to general maintenance of the Valuation Roll;
- (3) to note the progress and planning which was ongoing to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (4) to the postponement of the next Revaluation from 2022 until April 2023;
- (5) to note progress in relation to general maintenance of the Council Tax List;

¹ Paragraphs (1) to (7) as corrected by the Joint Board at its meeting on 18 June 2021

- (6) to note progress in relation to the disposal of Council Tax proposals and appeals; and
- (7) to note the effect of the Covid-19 outbreak on survey and inspection activities and the alternative approaches being adopted to ensure continued service provision.

ELECTORAL REGISTRATION PROGRESS

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

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

SCOTTISH PARLIAMENTARY ELECTION – RESILIENCE AND CONTINGENCY

A report was submitted by the Assessor and ERO:-

- (a) advising of the steps taken and the preparations that are ongoing in relation to the May 2021 Scottish Parliamentary Election (SPE) and, in particular, the steps to be taken to mitigate any potential effect created by the COVID-19 pandemic; and
- (b) providing an update on the resource and financial implications of the mitigation efforts and advising on Scottish Government funding received to support election preparations.

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

- (1) to note the steps taken and the preparations that are ongoing to prepare for the May 2021 Scottish Parliamentary Election (SPE) in the context of the COVID-19 pandemic;
- (2) to note the resource and financial implications of the mitigation efforts and that the government funding received to support these efforts would be applied under the ERO's normal delegated powers;
- (3) to note that the exceptional costs would be fully reported to both the Joint Board and the Scottish Government in due course; and
- (4) that, despite all the planning and preparation, there were some risks which were outwith the ERO's control and, thus, real residual risks remained in respect of both delivery and funding.

INTERNAL AUDIT REPORTS 2020/21

A report was submitted by the Assessor and ERO:-

- (a) providing information on the recently completed Internal Audit of the implementation of Electoral Canvass Reforms and the preparations for the Scottish Parliamentary Election scheduled for May 2021; and
- (b) seeking approval of the actions contained in the Internal Audit Reports.

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

- (1) to note the positive conclusions of the recently completed Internal Audit Reports on the implementation of Electoral Canvass Reforms and the preparations for the Scottish Parliamentary Election; and
- (2) to approve the Action Plan contained in the report on Electoral Canvass Reforms.

CODE OF GOOD GOVERNANCE

A report was submitted by the Assessor and ERO:-

- (a) providing information on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2020;
- (b) seeking approval of the action plan arising from the self-assessment; and
- (c) advising of progress made in completing or progressing a number of actions contained in the plan.

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

- (1) to note the completion of the 2020 self-assessment of the Joint Board's compliance with best practice in Good Governance;
- (2) to approve the 2020/21 Good Governance Action Plan; and
- (3) to note that a number of the actions contained within the Plan had been completed.

COMPLAINTS HANDLING PROCEDURE

A report was submitted by the Depute Assessor and ERO seeking approval of a revised Complaints Handling Procedure.

Having heard the Depute Assessor and ERO in further explanation of the report, the Joint Board agreed to approve the revised Complaints Handling Procedure (as detailed in Appendices 1-5 to the report), for implementation with effect from 1 April 2021.

UNACCEPTABLE ACTIONS POLICY

A report was submitted by the Depute Assessor and ERO seeking approval of a new Unacceptable Actions Policy.

Having heard the Depute Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed to approve the Unacceptable Actions Policy for implementation within the Joint Board.

PERSONNEL POLICIES - PUBLIC INTEREST DISCLOSURE POLICY AND PROCEDURES

A report was submitted by the Assessor and ERO seeking approval of a Public Interest Disclosure Policy and Procedures for application within the Joint Board.

Having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed to approve the Public Interest Disclosure Policy and Procedures for implementation within the Joint Board.

WORKFORCE PLANNING

A report was submitted by the Assessor and Electoral Registration Officer advising of progress in relation to Workforce Planning within the Joint Board and seeking approval of a Workforce Plan for 2021/22.

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

- (1) to note the progress in relation to implementing the 2020/21 Workforce Planning;
- (2) to approve the 2021/22 Workforce Plan; and
- (3) to note that progress would be monitored and evaluated and further actions would be taken as circumstances required.

AUDIT SCOTLAND'S ANNUAL AUDIT PLAN 2020/21

A report was submitted by the Treasurer presenting Audit Scotland's Annual Audit Plan for the audit of financial year 2020/21.

Having heard the Professional Trainee, Audit Scotland, and the Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed to note Audit Scotland's audit plan for the audit of financial year 2020/21.

REVENUE AND CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2021 (PERIOD 10)

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2020/21.

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

- (1) to note the projected favourable revenue variance of £0.250m (8% of the total budget); and
- (2) to note the 2020/21 budgetary position of the capital account.

UPDATED FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2021/22

A report was submitted by Treasurer:-

- (a) seeking approval of the updated Financial Strategy, the revenue estimates for 2021/22 and the level of constituent authority requisitions;
- (b) seeking approval of the draft Capital Estimates for 2021/22; and
- (c) informing of the indicative budget positions for 2022/23 and 2023/24.

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

- (1) the updated Long Term Financial Strategy as detailed in Appendix 1 to the report;
- (2) the draft revenue budget for 2021/22;
- (3) that any surplus as at 31 March 2021 be carried forward into 2021/22, for future use and that that free reserves would continue to be held to help manage future budgets and the level of constituent authority contributions;
- (4) to note the indicative revenue budgets for 2022/23 and 2023/24;
- (5) that the 2021/22 revenue requisition be based on each council's 2020/21 GAE figures with the apportionment as identified at paragraph 3.10 of the report;

- (6) the proposed 2021/22 capital spend (as detailed in Appendix 5 to the report) of £29,600 to be progressed funded as detailed in paragraphs 3.11 to 3.13 of the report;
- (7) to note the indicative capital bids for 2022/23 and 2023/24 (as detailed in Appendix 5 to the report);
- (8) to note the likely slippage of spend and earmarked resources to be carried forward from 2020/21 into 2021/22 for the flexi system and the server upgrade (anticipated to be £0.037m);
- (9) to note the indicative capital programmes for 2022/23 to 2023/24 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year; and
- (10) to note that it was intended that a meeting of Joint Board's Finance Working Group would be held towards the end of 2021 at which consideration would be given to funding matters.

The meeting closed at 12.10 p.m.