

MORAY COUNCIL

Minute of Meeting of the Grampian Valuation Joint Board

Friday, 27 January 2023

Council Chambers, Council Office, High Street, Elgin, IV30 1BX

PRESENT

Councillor Isobel Davidson, Councillor Donald Gatt, Councillor Dell Henrickson, Councillor Seamus Logan, Councillor Neil MacGregor, Councillor Marc Macrae, Councillor Ciaran McRae, Councillor Sam Payne, Councillor Stephen Smith, Councillor Iain Taylor, Councillor Lynn Thomson, Councillor Sonya Warren, Councillor Judy Whyte

APOLOGIES

Councillor Desmond Bouse

IN ATTENDANCE

Also in attendance at the above meeting were Maggie Bruce, Audit Scotland, the Assessor and ERO, Depute Assessor and ERO (Aberdeen and Moray), Depute Assessor and ERO (Aberdeenshire), Principal Admin Officer, Lorraine Paisey, Treasurer to the Board, Audit and Risk Manager and Tracey Sutherland, Committee Services Officer.

1. Chair

The meeting was chaired by Councillor Donald Gatt.

2. Tribute

The Board joined the Chair in expressing their condolences to the family of the late Councillor Avril Mackenzie who sadly died at the start of December 2022.

3. Holocaust Memorial Day

The Board joined the Chair in acknowledging that the meeting was taking place on Holocaust Memorial Day.

4. Declaration of Member's Interests

In terms of Standing Order 25 and the Councillor's Code of Conduct, the Board noted that there were no declarations from Members who were present at the meeting where any item of business in which they have any financial or other interest is to be dealt with.

5. Minute of Meeting of 28 October 2022

The minute of the meeting of 28 October 2022 was submitted and approved by the Board.

6. External Audit - Covering Letter

The External Auditor presented the reports to those charged with Governance 2021/22.

Following consideration the Board agreed to note the covering memo and draft Annual Report on the 2021/22 audit from the External Auditor.

As this was the final audit being carried out by Audit Scotland, the External Auditor thanked the Board and staff for their co-operation over the last 6 years.

7. Audited Annual Accounts for Year Ending 31 March 2022

A report by the Treasurer to the Board submitted the audited Annual Accounts for the financial year ending 31 March 2022 to the Board for consideration and approval.

Following consideration the Board agreed to:

- i) approve that the Annual Accounts are signed, having regard to the Annual Report from the External Auditor considered earlier at this meeting;
- ii) notes the variance of £728,000 for 2021/22; and
- iii) that £479,000 is returned to constituent authorities leaving a balance on the General Fund of £219,000, and an earmarked reserve for Non Domestic Rates Reform of £408,000.

8. Revenue Budget Monitoring Statement 1 April to 31 December 2022

A report by the Treasurer to the Board asked the Board to consider the Revenue Budget Monitoring Statement for the period 1 April to 31 December 2022.

Following consideration the Board agreed to note:

- i) the revenue monitoring statement for the period 1 April 2022 to 31 December 2022; and
- ii) the estimated outturn forecast for the year 2022/23.

9. Financial Planning for 2023-24 and Future Years

A report by the Treasurer to the Board asked the Board to consider the three year Revenue Budget from 2023/24 and to agree the requisitions for 2023/24 from the three constituent authorities.

Following consideration the Board agreed to approve:

- i) three year revenue budget from 2023/24;
- ii) requisitions to the constituent authorities for 2023/24 to be set at £5,034,000 as detailed in paragraphs 6.3; and
- iii) the planned use of £163,000 from the NDR Reform reserve to cover budgeted spend in 2023/24.

10. Internal Audit Plan 2023-24

A report by the Internal Auditor advised the Board of the planned internal audit coverage of the Assessor's Service for the financial year ending 31 of March 2023.

Following consideration the Board agreed to note the proposed internal audit coverage.

11. Bank Holiday - Coronation of His Majesty King Charles III

A report by the Assessor and ERO advised the Board of the position in relation to the additional bank holiday.

Following consideration the Board agreed to note the content of the report and agree to designate Monday 8 May 2023 as an additional public holiday for employees and close the Board's offices on this date.

12. Governance

A report by the Assessor and ERO updated the Board on the review of the Board's Scheme of Delegation and Code of Corporate Governance.

Councillor Gatt requested that table on the front page of Appendix 1 be added to the front page of Appendix 2 so it is easily noted when the documents are updated.

In response the Assessor and ERO confirmed he would arrange for this to be done.

Following consideration the Board agreed to note the content of the report and approve the changes to the Scheme of Delegation and Code of Corporate Governance.

13. Electoral Registration

A report by the Principal Admin Officer updated the Board on current developments in electoral registration.

Following consideration the Board agreed to note the content of the report.

14. Valuation Roll and Council Tax Valuation List

A report by the Depute Assessor and ERO (Aberdeen and Moray) provide an operational update on the valuation services provided by the Assessor including performance levels during the period 1 April 2022 to 17 January 2023.

Following consideration the Board agreed to note the report.

15. Staff Vacancies - Recruitment and Upskilling Existing Staff

A report by the Depute Assessor and ERO (Aberdeenshire) reported on the current level of staff vacancies, attempts to recruit staff and potential avenues to upskill existing staff to fill vacancies in the Valuation Section.

Councillor Whyte asked whether this report could be a regular item on the Board's agenda so regular updates can be received.

In response, the Depute Assessor and ERO (Aberdeenshire) confirmed that he will arrange for the Board to receive regular updates.

Following lengthy consideration the Board agreed to note the contents of the report.